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BIENNIAL REPORT

OF THE

TERRITORIAL CONTROLLER OF IDAHO

FOR THE YEARS 1887-88

THE FIFTEENTH LEGISLATIVE ASSEMBLY

JAMES H WICKERSHAM, CONTROLLER

BOISE CITY, IDAHO
MILTON KELLY PRINTER AND PUBLISHER
1888 9

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BIENNIAL REPORT OF THE

CONTROLLER OF IDAHO TERRITORY,

FOR THE YEARS 1887 AND 1888

———:o:———

OFFICE OF THE TERRITORIAL CONTROLLER,
BOISE CITY, IDAHO, November 20, 1888.

His Excellency, Edward A. Stevenson, Governor of Idaho Territory:

SIR:—In compliance with Section 205, Revised Statutes, I have the honor to submit the following report of the financial affairs of this Territory and the transactions of this department for the years 1887 and 1888

The report, according to custom, contains all the statements and exhibits necessary to a clear comprehension of the financial transactions, of whatever kind; the present and prospective condition of the funds, together with many interesting tables, more or less intimately relating to valuations, taxation, the ways and means of raising the revenues, and the mode and details of expending the same

The arrangement and character of the statements and tables are not materially changed from the former reports issued from this office. The index will give a concise and comprehensive view of the plan and reference to each subject treated of, which are arranged and classified and represented by numbers.

Very Respectfully, Your Obedient Servant,

JAMES H. WICKERSHAM,
Territorial Controller.

The affairs of this department came under my directions about the 15th day of February, 1887. but the records are such that, aided by a previous knowledge of the transactions of the office, I shall, no doubt, find it possible to carry out my desire to present all the operations of the department for the past two years to the Legislature, with that minuteness of detail obviously contemplated by the Revised Statutes, and necessary to a thorough understanding of the conditions and transactions of the public treasury.

With this view, it will be my purpose, as it is my duty, to direct your special attention, in the following pages, to such matters affecting the present and future condition of the Territorial Treasury as in my judgment will require your thoughtful and deliberate consideration.

The financial operations of the Territory consist of the transactions in connection with the Territorial General School Fund, Common School Fund, Capitol Building Fund, Territorial Library Fund, and what is known as the General Fund.

The General Fund is the receptacle of all the revenues of the Territory which are applicable to the payment of the Legislative appropriations, the current expenses of the Territory, and from which all disbursements are made (including the semi-annual interest on bonded debts of 1877, interest on Idaho Insane Asylum bonds), and excepting those provided for by acts governing the several special funds as hereinafter specified.

The resources of this fund consist of the proceeds derived from an annual ad valorem tax of the assessed value of all property in this Territory not exempt from taxation, the proceeds derived from the per capita or poll tax (being one-third of $3), the receipts from the insurance licenses, and moneys received for the care of non-indigent insane.

The Capitol Building Fund was created February 2, 1885, and is maintained by the receipts arising from the collection of Territorial and county licenses, being the entire

interest received by the Territory, viz.: one-tenth; also the proceeds of all rents that may be derived from the Capitol building.

The semi-annual disbursements from this fund are made to pay the interest coupons on the Capitol Building bonds, which are payable to Messrs. Kountze Bros, of New York City, who receive a commission of one-quarter of one per cent

The fees received from attorneys admitted or licensed to practice in the several courts of the Territory (viz.: $25); also one-half of the fees ($10) for the issuance of Notaries Public commissions, and the annual appropriation of $150 from the General Fund, are devoted to the Territorial Library Fund.

All moneys accruing from the sale of lands given by the Congress of the United States, and appropriated by the same power, for school purposes, legacies donated, and all moneys accruing to the Territory from the estates of deceased persons, are set apart and constitute the Territorial General School Fund.

This is an irreducible and indivisible fund, and only the interest on its investments are disbursed for the support of the public schools of the respective counties. There is in this fund $4,134.25.

All moneys derived from the proceeds realized from toll roads, ferries and bridges (viz.: one per cent. of the gross proceeds), are set apart and constitute the Common School Fund, which must be apportioned among the respective counties of the Territory according to the number of school children in each.

The Idaho Insane Asylum bonds (viz.: $20,000) bear interest at the rate of six per cent. per annum, payable in New York City, semi-annually, on the first day of June and the first day of December in each year, and $5,000 of said bonds mature December 1, 1892, and $5,000 thereof annually until all are paid

The Capitol Building bonds (viz.: $80,000) bear interest at the rate of six per cent. per annum, payable in New York City semi-annually, on the first day of January and July of each year. The bonds are payable twenty years from their issuance, viz.: 1885. They are redeemable at the pleasure of the Territory at any time after the expiration of ten years from the date of their issuance.

The surplus money in this fund of $5,000 or more over and above the amount required for the payment of interest coupons due or to become due, may be used for redemption of these bonds.

Under the provisions of an act to provide for refunding Territorial bonds, approved January 9, 1877, there is outstanding $46,715.06. The interest on said bonds is payable semi-annually at the Territorial Treasury, and bear interest at the rate of ten per cent. per annum. The principal is payable December 1, 1891.

TERRITORIAL DEBT.

BONDED INDEBTEDNESS.		
Bonds, Act 1877, due Dec. 1, 1891		$ 46,715 06
Capitol building bonds, Act 1885		80,000 00
Insane asylum bonds, Act 1885		20,000 00
		$146,715 06
WARRANTS ON TREASURY.		
From Nov. 15, 1886, to Dec. 31, 1887	$ 91,647 36	
From Jan. 3, 1888, to November 5th, inclusive	45,949 02	
Total	$137,596 38	
During the same period the Territorial Treasurer returned to this office, and received credit for, Controller's warrants paid by him, amounting to	83,559 41	
	$ 54,036 97	
Leaving amount of warrants outstanding Nov. 5, 1888		54,036 97
Total indebtedness		$200,752 03
FUND BALANCES.		
General fund		$ 4,467 82
Capitol building fund		12,419 27
Insane fund		34 65
Library fund		745 39
Territorial general school fund		4,134 25
Territorial common school fund		353 73
		$22,155 11

It will be observed that the indebtedness of the Territory is greater than at any previous time in its history.

The debt is insignificant, compared with our present wealth and population.

It must be borne in mind, in considering the present registered indebtedness, to-wit, $54,036.97, that unusual expenses have been incurred since the adjournment of the Fourteenth Legislative Assembly, viz.: Relief claims arising from the New Orleans Exposition, usual Legislative appropriations, compilation and publication of the Revised Statutes, contingent expenses of the Capitol building, permanent improvements on asylum, increased expenses in maintenance of prison and asylum, all of which have enlarged the expenses for the past two years.

This accrued indebtedness will be extinguished by the 20th of January, 1889, when the present fiscal year closes The bulk of our revenues will be then paid over.

Reference to the table giving the assessment for the years 1887 and 1888, will show an increase for 1887 of $2,370,000, for 1888, $1,525,000.

Thorough work in this matter of the assessment of property for taxation, is of the very first importance. Without it, no matter how perfect the law may be, it can not be executed in such a way as to make the burden fall equally upon all, and at the same time bring in revenue sufficient for the purposes of the Territory.

The revenue law should be strictly enforced, so that every person subject to taxation should bear a just proportion of the burdens of the Government Should a strict enforcement of the law result in bringing into the Treasury a larger amount of money than the needs of the Territory may demand, the law may be so amended as to reduce the rate of taxation, and so place the receipts and expenditures upon something like an equilibrium.

Attention is therefore directed to the importance of so amending the law that a thorough assessment of all the taxable property in the Territory shall be annually made.

INSANE ASYLUM.

During the year 1887 I visited the asylum at Blackfoot, and found the patients comfortably clothed, in appear-

ance well fed, and their sleeping rooms and wards in a clean and neat condition, kindly treated, and as happy as their unfortunate affiliations will permit.

The books were shown to me, and were kept in an accurate and systematic manner.

The number of persons committed to the care of the Territory grows larger every year.

The special appropriations made by the Fourteenth Legislative Assembly of $4,000 for permanent improvement to this institution have been expended, as I believe, judiciously.

A special fund was not created, but drafts upon the General Fund of the Territory were drawn for this purpose. The accounts were carefully scrutinized and audited.

The aggregate amount allowed for the years 1887 and 1888 on the General Fund was $43,645.07.

STATEMENT.

Warrants drawn upon the Territorial Law Library Fund; 1887–88.

LIBRARY FUND.

No. of Warrant.	TO WHOM ISSUED.	DATE.	AMOUNT.
47	Little, Brown & Co	February 18, 1887	$ 5 00
48	Jas. A. Pinney & Co	" " "	16 00
49	Bancroft, Whitney & Co.	" " "	9 00
50	Idaho Statesman	" 26, "	15 00
51	" "	March 26, "	40 00
52	West Publishing Co.	May 18, "	113 25
53	Frank Shepard	" 31, "	22 15
54	F. A. Nourse	July 14, "	13 60
55	S. H. Shepiar & Co.	August 10, "	6 75
56	Pacific Express Co.	" " "	18 50
57	Bancroft, Whitney & Co.	October 20, "	346 50
58	Pacific Express Co	August 27, "	4 50
59	The Bancroft & Co.	" 20, "	6 00
60	F. A. Nourse & Co	October 27, "	20 25
1	Tribune Printing Co	December 5, "	5 25
2	Gazette Journal Co.	" " "	30 00
3	Wm. Gould	" " "	9 00
4	West Publishing Co.	" 7, "	317 26
5	F. A. Nourse	January 25, 1888	7 62
6	The Bancroft & Co.	February 16, "	12 00
7	Callaghan & Co.	" " "	257 50
8	Milton Kelly	" " "	12 00
9	Jas. A. Pinney & Co.	March 20, "	20 00
10	J. J. F. Johnson & Co.	" " "	12 50
11	Bancroft, Whitney & Co.	July 16, "	177 25
			$1,497 37

ESTIMATE OF EXPENDITURES, 1889–90.

The Controller is required, by the provisions of Section 205 of the Revised Statutes, to accompany his biennial report with a detailed estimate of expenditures to be defrayed from the Treasury for the ensuing fiscal years, 1889 and 1890, specifying therein each object of expenditure, and suggesting the means from which such expenditures are to be defrayed

Care of Territorial prisoners	$ 40,000 00
Conveying convicts to prison	6,000 00
Insane asylum	40,000 00
Interest on bonds	
Asylum bonds	2,400 00
Capitol building bonds	9,600 00
Act 1877	8,000 00
Salaries district attorneys	9,600 00
Attorney-General	4,000 00
Treasurer	2,000 00
Controller	3,600 00
Librarian	600 00
Janitor	1,800 00
Watchman	1,480 00
Charges account, transmissions of moneys	200 00
Public printing, Supt Public Instruction	600 00
Clerk Supreme Court	200 00
Expressage and charges on public matter	200 00
Furniture for law library	300 00
Historical Society of Idaho Pioneers	500 00
Salary Superintendent Public Instruction, including expenses	3,400 00
Expenses, to Judges holding courts	4,000 00
Appropriation to library fund	300 00
Amount carried forward	$138,780 00

Amount brought forward	$138,780 00
Care of ordnance and ordnance stores	300 00
Election proclamation	100 00
Controller and Supt. Public Instruction, postage, stationery and blanks	500 00
Treasurer	200 00
Executive	200 00
Public printing, Controller, Treasurer and Attorney-General	600 00
Legislative expenses	2,000 00
Capitol building, heating, fuel and lights included	1,600 00
Expenses reimbursed to convicts	300 00
Prison library	150 00
Extraordinary expenses	
Rewards for fugitives of justice and messengers	2,000 00
	$146,730 00

ESTIMATE INCOME FOR TWO YEARS.

Poll tax, 79 cents	$ 16,500 00
Licenses, insurance	4,500 00
Property taxes, 35 cents	124,000 00
	$145,000 00

I invite your favorable consideration to this estimate of expenditures and income for the fiscal years 1889 and 1890.

The revenues of the General Fund should be increased. There is urgent need for legislation on this subject.

The Territory should receive one-half of the proceeds from the poll taxes, and four-tenths from Territorial and county licenses, one-tenth of which is now apportioned to the Capitol Building Fund, and the remaining three-tenths could be transferred to the General Fund of the Territory, which would increase the revenues sufficiently for all purposes.

We have no doubt the wisdom of your honorable body will prove equal to the emergency.

STATEMENT I

Giving the receipts and disbursements for the fiscal year 1887, ending November 1, 1887:

CASH.

TREASURER OF IDAHO TERRITORY, JOSEPH PERRAULT, IN ACCOUNT WITH TERRITORIAL CONTROLLER, 1886.

RECEIPTS

Balance on hand November 1, 1886, per reports to Legislative Assembly	$ 9,672 81
Ada County	6,017 40
Alturas County	7,271 10
Bear Lake County	1,187 00
Bingham County	4,739 56
Boise County	987 79
Cassia County	1,423 23
Custer County	1,121 21
Kootenai County	653 68
Lemhi County	1,259 22
Nez Perce County	4,386 47
Oneida County	1,507 71
Owyhee County	2,246 29
Shoshone County	933 00
Washington County	1,306 00
Idaho County	1,311 82
Library Fund, Attorney Fees	325 00
Escheated estate of George Glass	690 22
Escheated estate of Charles Mulhman	318 00
Total receipts	$47,357 51

DISBURSEMENTS.

School Fund Warrant, No 1, refunded to estate of F. Morgan, deceased	$ 266 87
Library Fund, No 46	52 50
Charges account, seven vouchers	75 03
Capitol Building Fund, Nos 109 to 116	117 18
Contingent Fund vouchers, Nos. 309 to 315	90 21
General Fund warrants, including interest, 112 warrants	26,972 35
Capitol Building Fund, coupons	2,340 00
Asylum Sinking Fund, coupons	600 00
Sinking Fund interest coupons, act of 1877	2,397 02
Balance on hand in Territorial Treasury	14,446 35
Total	$47,357 51

FEBRUARY 15, 1887—CHARLES HIMROD, TERRITORIAL TREASURER, IN ACCOUNT WITH TERRITORIAL CONTROLLER.

RECEIPTS

Cash received from Joseph Perrault, ex-Treasurer		$14,446 35
Fund Balances—		
General Fund	$ 4,866 76	
School Fund	1,165 74	
Library Fund	1,243 96	
Capitol Building Fund	7,170 79	
Total	$14,446 35	
March 1, Insurance Licenses		375 00
April 1, Insurance Licenses		583 30
" " Ada County		156 63
" " Alturas County		368 48
" " Bear Lake County		39 97
" " Bingham County		106 95
" " Boise County		119 62
" " Cassia County		92 09
" " Custer County		75 94
" " Idaho County		169 74
" " Kootenai County		87 75
Amount carried forward		$16,621 82

	Amount brought forward	$16,621 82
April	1, Lemhi County	150 31
"	" Nez Perce County	381 86
"	" Oneida County	449 24
"	" Owyhee County	63 75
"	" Shoshone County	253 47
"	" Washington County	60 54
May	1, Insurance Licenses	595 76
"	" Attorney fees	25 00
"	15, Lemhi County	20 99
"	" Bear Lake County	54
"	25, Rent Legislature halls, 1886 and 1887	500 00
June	1, Insurance License	600 00
"	10, Non-Indigent Insane	105 00
July	1, Insurance License	100 00
"	1, Attorney Fees	25 00
"	5, Rent Surveyor-General's office	120 00
"	25, Rent Secretary's office	420 00
August	1, Ada County	230 33
"	" Bear Lake County	153 80
"	" Alturas County	305 11
"	" Bingham County	127 34
"	" Boise County	525 58
"	" Cassia County	107 31
"	" Custer County	199 10
"	" Idaho County	86 68
"	" Kootenai County	139 29
"	" Lemhi County	172 18
"	" Nez Perce County	107 54
"	" Oneida County	115 00
"	" Owyhee County	186 79
"	" Shoshone County	829 39
"	" Washington County	100 36
"	" Insurance License	50 00
Oct.	6, Non-Indigent Insane	179 55
"	" Rent Surveyor-General's office	120 00
"	" Escheated estate	1,411 37
"	11, Ada County	671 84
"	" Alturas County	957 57
"	" Bear Lake County	337 20
"	" Bingham County	475 23
"	" Boise County	766 44
"	" Cassia County	191 50
"	" Custer County	562 25
"	" Idaho County	293 19
"	" Kootenai County	227 47
"	" Lemhi County	562 59
"	" Nez Perce County	458 10
"	" Oneida County	329 44
"	" Owyhee County	182 93
"	" Shoshone County	652 85
"	" Washington County	226 99
Nov.	1, Insurance License	50 00
"	" Attorney Fees, James Burns	25 00
"	3, " " Sample Orr	25 00
"	5, " " C. K. Gilchrist	25 00
"	25, " " T. M. Stewart	25 00
Dec.	8, John W. Givens, money from patients in Insane Asylum	12 73
"	13, Attorney Fees, A. J. Green	25 00
"	14, John W. Givens, non-indigent insane	80 35
"	27, Insurance License	50 00
"	" F. B. Allen	25 00
"	" B. F. Bales	25 00
"	" E. C. Sullivan	25 00
"	" A. P. Sharpstein	25 00
"	" George H. Knight	25 00
	Total receipts	$32,969 64

DISBURSEMENTS

Feb'y	19, Paid General Fund warrants 3110 to 3118	$ 4,065 84
April	15, Coupons, interest capitol Building Fund	60 00
May	1, Library Fund warrants Nos. 48 to 51	85 00
"	1, Contingent vouchers, Nos 11 to 14	310 10
"	" Charges account (3)	4 20
July	1, Coupons, interest, act 1877, Nos. 3 to 50	1,996 37
	Amount carried forward	$ 6,541 51

	Amount brought forward		$ 6,541 51
July	1, Library Fund warrants Nos. 52 and 53		135 90
"	" Court vouchers, Nos 15 to 20		167 20
"	" Charges account		7 35
"	" Interest on asylum bonds		600 00
"	" Coupons, bonds (78)		2,340 00
August	1, General Fund, Capitol Building, charges account		1 00
"	" Library Fund, No 54		13 60
"	" Coupon No. 24, Capitol Building Fund		30 00
Sept	1, Library warrants Nos 56 and 58		23 00
Oct.	1, Library warrant No 55		6 75
Nov	1, Charges vouchers on money to Challis		8 25
"	" Library Fund warrants Nos 57, 59 and 60		372 75
"	" By coupon vouchers, paid July		30 00
Dec	1, Interest on asylum bonds Nos 1 to 20 ($30)	$600 00	
"	" One-fourth of one per cent to Kountze Brothers	1 50	
			601 50
Dec	1, Interest on coupons, Act 1877, 46 coupons		2,152 47
"	" One-fourth of one per cent. to Kountze Brothers		5 85
"	" Library Fund warrants Nos 1, 2, 3 and 4		361 50
"	" Exchange on $125 attorney fees		30
"	" Paid interest on 78 coupons (Capitol Building bonds)		2,340 00
			$ 15,738 93
	Balance on hand Jan 5, 1888		17,230 71
	Total		$ 32,969 64

STATEMENT II

Showing the particular sources of receipts into the Territorial Treasury from Nov. 1, 1886, to Jan. 1, 1888.

Attorney fees and notaries	$ 625 00
Delinquent tax, 1886, property valuation	1,079 23
Property tax, 1886, property valuation	31,974 49
Territorial and county licenses	6,710 84
" " " poll taxes	6,892 19
Rents Capitol building	1,160 00
Insurance licenses	2,404 06
Care non-indigent insane	364 90
Escheated estates	2,419 59
Property tax, 1887, property valuation	2,564 96
Insane persons (moneys)	12 73
Aggregate receipts Jan. 1, 1888	$56,207 99
Add balance cash on hand, Nov. 1, 1886	9,672 81
Total	$65,880 80

STATEMENT III.

Showing aggregate disbursements from Nov. 1, 1886, to Jan. 5, 1888, inclusive, from Territorial Treasury.

Escheated moneys, refunded to heirs, School Fund		$ 266 87
Warrants paid on Library Fund		1,051 30
Contingent vouchers, General Fund		567 51
Charges account, transmission of moneys		95 83
Capitol Building Fund		117 18
" " " interest coupons		7,140 00
General Fund warrants		31,058 19
Asylum bonds, interest coupons		1,800 00
Interest coupons, act of 1877		6,545 86
Commission on coupons		7 35
		$48,650 09
Balance on hand		17,230 71
Fund Balances—		
Jan. 1, 1888, General Fund	$ 5,758 76	
" " " Capitol Building Fund	8,187 85	
" " " Library Fund	694 26	
" " " Territorial School Fund	2,577 11	
" " " Insane Fund	12 73	
	$17,230 71	
		$65,880 80

STATEMENT IV.

Showing the summary of receipts into the Territorial Treasury from November 1, 1886, to January 5, 1887, inclusive, apportioned to the respective funds.

Amount of cash remaining in the Treasury at the close of the Biennial Report, November 1, 1886		$ 9,672 81
Cash Receipts for Quarter Ending February 15, 1887—		
General Fund	$34,319 29	
Capitol Building Fund	2,032 20	
Library Fund	325 00	
Territorial School Fund	1,008 22	
		37,684 70
Cash Receipts for Quarter Ending April 15, 1887—		
General Fund	$ 2,746 54	
Capitol Building Fund	1,383 83	
Library Fund	25 00	
		4,155 37
Cash Receipts for Quarter Ending July 15, 1887—		
General Fund	$ 2,349 86	
Library Fund	50 00	
School Fund	1,411 37	
Capitol Building Fund	2,943 47	
		6,754 70
Cash Receipts for Quarter Ending November 1, 1887—		
General Fund	$ 5,714 15	
Capitol Building Fund	1,511 34	
Library Fund	375 00	
Insane Fund	12 73	
		7,613 22
Aggregate receipts, including cash balance		$65,880 80

STATEMENT V.

Monthly receipts and expenditures from November 1, 1886, to January 5, 1888.

MONTH.	RECEIPTS.	EXPENDITURES.
Cash on hand Nov. 1, 1886	$ 9,072 81	
December, 1886	690 29	
January, 1887	36,669 48	$32,911 16
February, "	325 00	4,085 84
March, "	375 00	
April, "	3,780 37	60 00
May, "	1,121 53	389 30
June, "	230 00	1,996 37
July, "	2,800 26	3,250 45
August, "	1,116 54	44 60
September, "	56 00	23 00
October, "	8,606 51	6 75
November, "	75 00	411 00
December, "	368 08	5,461 62
	$65,880 80	$48,650 09
Cash on hand January 5, 1888		17,230 71
		$65,880 80

STATEMENT VI.

A general statement of the finances for 1887, together with the balance in the Treasury to the credit of the several funds at the close of the fiscal year, November 1, 1886.

Territorial General School Fund	$ 424 39	
Territorial Library Fund	970 56	
Capitol Building Fund	7,478 59	
Capitol Sinking Fund	117 18	
General Fund	682 09	
		$ 9,672 81
The Treasury receipts from Nov 1, 1886, to Jan. 1, 1888, amounted to		56,207 99
Total receipts, including balances		$65,880 80
Disbursements for the same period		48 650 09
Leaving cash balance in Treasury Jan 1, 1888		$17,230 71

The above balance is to the credit of the following funds

General Fund	$ 5,758 76
Capitol Building Fund	8,187 85
Library Fund	694 26
Territorial General School Fund	2,577 11
Insane Fund	12 73
Total	$17,230 71

STATEMENT VII.

Giving receipts and disbursements for the year 1888, ending November 1, 1888:

Jan. 5, 1888, To balance on hand			$17,230 71
" 19, " Attorney's Fees, C. Harrington		$25	
" " " " " W. H Savidge		25	
" " " " " A L. Richardson		25	
" " " " " E. L Curtis		25	
			100 00
" " " Rent U S Surveyor-General's office			150 00
" " " Account license, Bear Lake County			30
Gross Proceeds, Toll Roads, Bridges and Ferries—			
Jan. 19, Ada County	$ 3 50		
" " Boise County	32 04		
" " Bingham County	42 92		
" " Kootenai County	3 70		
" " Owyhee County	17 82		
" " Washington County	8 50		
			108 48
" " Ada County			8,815 68
" " Bear Lake County			2,284 90
" " Bingham County			7,040 77
" " Boise County			1,802 40
" " Washington County			2,074 97
" " Nez Perce County			6,430 86
" " Owyhee County			3,482 62
" " Idaho County			2,404 58
" " Shoshone County			1,864 37
" " Alturas County			11,107 17
" " Cassia County			2,299 84
" " Lemhi County			2,326 46
" " Kootenai County			784 62
" " Oneida County (poll tax, 1887)			2 55
" " Oneida County			3,420 00
" " Custer County			2,460 88
Amount carried forward			$76,792 27

	Amount brought forward	$76,792 27
Feb.	6, Attorney Fees, J. S. Negley	25 00
"	" Attorney Fees, J. W Reid	25 00
"	9, Rent Secretary's office	500 00
"	" Oneida County (poll tax)	7 38
"	" Escheated Estate, (P. Kelly, deceased)	542 07
Mar.	10, Non-Indigent Insane	27 50
April	2, Rent Surveyor-General's office	425 47
"	17, Ada County	425 47
"	" Alturas County	300 88
"	20, Bear Lake County	56 22
"	22, Bingham County	151 51
"	17, Boise County	123 03
"	" Cassia County	175 98
"	19, Idaho County	172 21
"	20, Kootenai County	486 59
"	17 Lemhi County	81 09
"	13, Nez Perce County	657 66
"	27, Owyhee County	147 06
"	21, Shoshone County	497 44
"	16, Washington County	174 06
"	22, Insurance Licenses	150 00
"	" Attorney Fees, Henry Melder	25 00
"	25, Insurance Licenses	250 00
May	8, " "	700 00
"	" Oneida County	49 35
"	11, Insurance Licenses	450 00
"	28, Attorney Fees	75 00
June	8, Custer County	97 20
"	11, Non-Indigent Insane	192 93
"	" Moneys from Insane Patients	15 65
"	" Insurance Licenses	250 50
July	23, Ada County	186 60
"	20, Alturas County	606 94
"	14, Bear Lake County	156 48
"	19, Bingham County	167 00
"	16, Boise County	93 65
"	20, Cassia County	85 59
"	21, Idaho County	131 15
"	18, Kootenai County	144 71
"	18, Lemhi County	105 08
"	13, Nez Perce County	199 50
"	16, Oneida County	81 84
"	14, Owyhee County	64 98
"	20, Shoshone County	296 20
"	18, Washington County	96 84
"	16, Len Lewis, gross proceeds of ferry	55
"	18, Escheated estate of Henry Wells, deceased	195 25
"	27, Insurance License	100 00
"	31, Custer County	120 37
August	3, Insurance License	50 00
"	15, " "	50 00
"	" Attorney Fees, J. A. Bagley	25 00
"	21, Insurance License	50 00
"	31, " "	50 00
Sept.	17, Escheated estate, E. T. Steele, deceased	750 82
"	25, Attorney Fees, Philip Tillinghast	25 00
Oct.	2, " " Henry Z Johnson	25 00
"	4, Moneys from insane patients	17 00
"	13, Escheated estate, Lemhi County	69 00
"	20, Receipts from counties on account of delinquent tax, 1887	470 56
"	" " " " " " " property tax, 1888	1,599 97
"	" " " " " " " poll tax, 1888	2,519 83
"	" " " " " " " licenses	1,781 34
"	" Gross proceeds	69 29
"	31, Attorney Fees	75 00
	Total	$94,410 08

DISBURSEMENTS.

Feb.	1, Library Fund, No. 5	7 62
"	" Interest coupon on Bond No. 6	30 00
"	" Three Vouchers charges, transmission of moneys	31 90
"	" General Fund warrant paid, principal	56,834 15
"	" " " " " interest	3,597 35
Mar.	1, Paid Coupons Nos. 15 and 16, Act 1887, June and December	122 60
	Amount carried forward	$60,623 62

	Amount brought forward	$60,623 62
Mar.	1, Charges account, exchange on moneys	34 58
"	" Library Fund warrant No 6	12 00
"	" " " " " 7	257 50
"	10, Eight Coupon bonds, act 1877, No 50	400 00
"	" General Fund warrant No 3198, principal	6 00
"	" " " " " interest	39
"	" Library Fund warrants Nos 3, 9 and 10	44 50
May	11, Charges account, exchange on moneys	3 60
"	" Asylum coupons	600 00
"	" Commission percentages	7 43
June	1, Coupons, Act 1877	2,196 37
July	1, Capitol Building bonds	2,370 00
"	" Insane Fund, moneys refunded	10 73
"	" Coupons on Capitol Building Fund paid	60 00
August	1, Two Coupons, Act 1877	78 05
"	" Charges on moneys	1 40
"	" General Fund warrant, principal	1,349 63
"	" " " " interest	69 30
"	" Library Fund warrant No. 11	177 25
Oct.	31, General Fund warrants, principal	3,579 29
"	" " " " interest	342 08
"	" Treasurer's Vouchers, expense on vouchers, Kootenai County	1 25
"	" By Balance	22,155 11
		$94,410 08

STATEMENT VIII.

Showing the particular sources of receipts into the Territorial Treasury from January 1, 1888, to November 1, 1888.

Attorney Fees	400 00
Delinquent tax, 1886	34 79
" " 1887	2,646 93
Property tax, 1887	52,926 75
" " 1888	1,980 79
Poll taxes	8,234 74
Gross proceeds tolls, bridges, etc	353 73
Escheated estates	1,557 14
Territorial and county licenses	5,891 42
Rents Capitol building	800 00
Moneys from insane persons	32 65
Insurance Licenses	2,100 00
Non-Resident Insane	220 43
Aggregate receipts Nov. 10, 1888	$77,179 37
Add balance cash on hand, Jan. 5, 1888	17,230 71
Total	$94,410 08

DISBURSEMENTS.

Warrants paid on Library Fund		498 87
Interest coupons, act of 1877		522 60
Exchange on transmission of moneys		72 73
General Fund warrants, principal		61,769 07
" " " interest		4,039 12
Money refunded to insane		10 73
Asylum coupons		600 00
Commission on bonds in New York		7 43
Capitol Building Fund, coupons		2,460 00
Coupons, act of 1877		2,274 42
		$72,254 97
Fund Balances—		
General Fund	$ 4,467 82	
Territorial General School Fund	4,134 25	
Capitol Building Fund	12,419 27	
Insane Fund	34 65	
Library Fund	745 39	
Territorial Common School Fund	353 73	
Balance on hand November 10, 1888		22,155 11
Total		$94,410 08

STATEMENT IX.

Monthly receipts and expenditures from January 5, 1888, to November 1, 1888.

MONTH	RECEIPTS.	EXPENDITURES.
Cash on hand Jan. 5, 1888	$17,230 71	
January, 1888	53,677 57	
February, "	7,160 33	$60,927 70
March, "	27 50	450 89
April, "	4,024 20	
May, "	1,274 35	605 10
June, "	555 78	2,196 37
July, "	2,831 83	2,446 66
August, "	225 00	1,705 63
September, "	775 82	
October, "	6,626 99	3,922 62
	$94,410 08	$72,254 97
Cash on hand November 1, 1888		22,155 11
		$94,410 08

STATEMENT X.

Showing the summary of cash receipts into the Territorial Treasury from January 5, 1888, to November 1, 1888, inclusive, apportioned to the respective funds.

Amount of cash remaining in the Treasury at the close of fiscal year, January 5, 1888		$17,230 71
Cash Receipts for Quarter Ending March 31, 1888—		
General Fund	$57,898 50	
Capitol Building Fund	2,138 85	
Library Fund	150 00	
Territorial General School Fund	542 07	
Territorial School Fund	108 48	
		60,837 90
Cash Receipts for Quarter Ending June 30, 1888—		
General Fund	$ 2,540 01	
Capitol Building Fund	1,409 18	
Library Fund	25 00	
Territorial Common School Fund	77 51	
		4,005 70
Cash Receipts for Quarter Ending September 30, 1888—		
General Fund	$ 2,915 56	
Capitol Building Fund	1,362 05	
Insane Fund	15 65	
Territorial General School Fund	195 25	
" Common " "	98 45	
Library Fund	75 00	
		4,661 96
Cash Receipts for Quarter Ending November 1, 1888—		
General Fund	$ 4,790 36	
Capitol Building Fund	1,781 34	
Library Fund	150 00	
Territorial General School Fund	819 82	
" Common " "	69 29	
Insane Fund	17 00	
		7,627 81
Aggregate receipts, including balance		$94,410 08

STATEMENT XI.

A general statement of the Finances for 1888, together with the balance in the Treasury to the credit of the several funds at the close of the year, January 5, 1888

General Fund	$ 5,758 76	
Capitol Building Fund	8,187 85	
Library Fund	694 26	
School Fund	2,577 11	
Insane Fund	12 73	
	$17,230 71	
The receipts into the Treasury from Jan 5, 1888, to Nov. 1, 1888	77,179 37	
Total receipts, including balances		$94,410 08
Disbursements for the same period		72,254 97
Leaving cash balance in the Treasury Nov 1, 1888		$22,155 11

The above balance is to the credit of the following funds:

General Fund	$ 4,467 82
General School Fund	4,134 25
Capitol Building Fund	12,419 27
Insane Fund	34 65
Library Fund	745 39
Territorial Common School Fund	353 73
	$22,155 11

STATEMENT XII.

Semi-annual statement of all franchises in Idaho Territory ending June 30, 1888.

Name of Grantee or Assigns.	County Situated.	Total R'cts Derived, Ending Dec 31, 1887.	Gross Proceeds P'd Dec. 31, 1887.	Total R'cts Derived End'g Jun 30, 1888.	Gross Proceeds P'd June 30, 1888.	Character of Franchise.
Dunning, George	Ada	$ 30 00	$ 30		..	Ferry
Heally, Thomas	Ada	327 00	3 27			Toll road
Lackey, A. M.	Ada	350 00	3 50	$ 400 00	$ 4 00	Ferry
Bernard, James C	Ada	...	.	94 00	94	Ferry
Lewis, Len	Alturas	230 00	2 30	55 00	55	Ferry
Glenn, G. P	Alturas	150 00	1 50			Ferry
Anderson, Robert	Bingham	1,075 00	10 75	608 00	6 08	Bridge
Blackfoot Bridge and Land Company	Bingham	2,694 00	26 94	2,302 00	26 92	Bridge
Flam, Henry	Bingham	522 00	5 22			Ferry
Hawkens, H. H	Boise	700 00	7 00	470 00	4 70	Toll road
Dunnigan, George	Boise	2,494 00	24 94	665 00	6 65	Toll road
Clawson, H. C.	Boise	1,535 00	15 35	650 00	6 50	Toll road
Starrh, I. A.	Cassia	500 00	5 00	650 00	6 50	Ferry
Storey, J. J	Cassia	449 00	4 49	247 00	2 47	Ferry
Bonanza Toll Road Company	Custer			3,035 00	30 35	Toll road
Fry, Richard	Kootenai	20 00	20	5 6	56	Ferry
Hendryx, W. A	Kootenai	347 00	3 47	681 00	6 81	Toll road
Hayden, M.	Kootenai	40 00	40	73 00	73	Bridge
Carey, John	Nez Perce	1,800 00	18 00	..	.	Ferry
Silcott, J. M.	Nez Perce	855 00	8 55	897 00	8 97	Ferry
Craig, Wm., & Armstrong	Nez Perce	500 00	5 00	306 00	3 06	Ferry
Pearcey, Ed	Nez Perce	386 00	3 86	330 00	3 30	Ferry
Tallant & Johnson	Nez Perce	490 0	4 90	386 00	3 86	Ferry
Paul, Joseph	Owyhee	150 00	1 50	40 00	40	Toll road
Tutt, P. A.	Owyhee	500 00	5 00	500 00	5 00	Toll road
Jordan, M.	Owyhee	250 00	2 50	175 00	1 75	Toll road
Roberson, Arthur.	Owyhee	880 00	8 80	718 00	7 18	Ferry
Aspinwall, L	Owyhee	458 00	4 58	386 00	3 86	Ferry
Fahey, Pat, and L. M Peck	Washington	150 00	1 50	50 00	50	Ferry
Watlington, B W	Washington	200 00	2 00	50 00	50	Ferry
Brown, Robert	Washington	500 00	5 00	100 00	1 00	Ferry
Glidden, Stephen S	Shoshone			1,700 00	17 00	Toll road
		$18,591 00	$185 91	$11,624 00	$136 54	

STATEMENT XIII.

Showing the annual assessment of real and personal property from the organization of the Territorial Government to the year 1888, inclusive.

Assessment Book, 1864	$3,697,304 49	Assessment Book, 1877	$ 4,319,958 75
Assessment Book, 1865	5,184,322 20	Assessment Book, 1878	4,520,801 50
Assessment Book, 1866	5,016,290 00	Assessment Book, 1879	5,926,149 60
Assessment Book, 1867	4,000,[illegible] 00	Assessment Book, 1880	6,408,089 14
Assessment Book, 1868	4,621,980 49	Assessment Book, 1881	8,[illegible]66,365 75
Assessment Book, 1869	5,544,501 36	Assessment Book, 1882	9,339,[illegible]71 65
Assessment Book, 1870	3,665,7[illegible]5 55	Assessment Book, 1883	13,938,412 31
Assessment Book, 1871	3,919,148 82	Assessment Book, 1884	15,497,598 34
Assessment Book, 1872	3,624,747 72	Assessment Book, 1885	16,230,[illegible]30 84
Assessment Book, 1873	4,363,589 72	Assessment Book, 1886	17,725,122 31
Assessment Book, 1874	4,513,022 49	Assessment Book, 1887	20,09[illegible],495 77
Assessment Book, 1875	4,652,919 13	Assessment Book, 1888	21,624,747 74
Assessment Book, 1876	4,381,277 46		

STATEMENT XIV

Number of acres, patented land, assessed 1887.

ACREAGE

Number of acres reported in North Idaho	*294,294
Average value per acre	$3 31
Number of acres reported in Southeast Idaho	331,077
Average value per acre	$4 [illegible]4

VALUATION OF PROPERTY

Value of Real and Personal, North Idaho	$ 4,450,422 16
" " " " " Southeast Idaho	15,645,072 61
Total valuation	$20,095,494 77

*Number of acres in Idaho County not reported

Number of acres, patented land, assessed 1888

ACREAGE

Number of acres reported in North Idaho	372,675
Acreage of North Idaho by Counties—	
Kootenai County, 60,000 acres average value per acre	$ 1 70
Latah County, 158,991 acres, " " " "	4 31
Shoshone County, 80 acres (Townsite)	3,750 00
Idaho County, 68,756 acres, no value reported	
Nez Perce County, 85,048 acres, no value reported	
Number of acres in Southeast Idaho	*332,138
Average value per acre	$ 5 23

VALUATION OF PROPERTY.

Value of property, Real and Personal, North Idaho	$ 5,192,949 34
" " " " " " Southeast Idaho	16,431,179 40
Total value of property assessed for 1888	$21,624,128 74

Which valuation will not exceed 45 per cent. of the "true cash value."

*Custer County, number of acres and value not reported

STATEMENT XV.

Exhibiting the total amount of warrants issued for each designated account of service from November 15, 1886, to November 5, 1888.

DIRECTORS INSANE ASYLUM.

PER DIEM AND EXPENSES

WARRANT	DIRECTORS	DATE.	AM'T
3032	John B. Pierce	Nov 15, 1886	$ 41 15
3033	I. N. Coston	" " "	58 50
3054	John B. Pierce	Dec. 7, "	36 05
3099	John B. Pierce	Jan. 18, 1887	39 60
3100	I. N. Coston	" " "	36 00
3124	J. B. Pierce	Feb 14, "	264 00
3139	I. N. Coston	Mar 5, "	40 00
3140	N. A. Just	" " "	34 00
3151	O. P. Johnson	" " "	36 75
73	I. N. Coston	Dec 13, "	56 90
	Total		$643 55

ELECTION PROCLAMATION

Warrant No. 3035, E. J. Curtis, Election Proclamation, Nov 17, 1886 ..... $100 00

IDAHO INSANE ASYLUM

The payments from the Territorial Treasury from November 15, 1886, to January 1 1888, for account of this institution were as follows

SUPPLIES

WARRANT	NAME	DATE	AMOUNT.
3036	Nathan Falk & Bro	Nov 19, 1886	$ 518 37
3037	F Coffin & Bros	" " "	59 50
3038	Alfred Eoff, Cashier	" " "	1,246 10
3039	Shainwald Bros	" 20, "	260 58
3040	Wm. Douglass	" 22, "	82 74
3041	Provo Manufacturing Company	" " "	195 30
3042	Moore, Allen & Co	" " "	22 75
3043	Alfred Eoff, Cashier	" " "	650 11
3044	" " "	" " "	1,053 57
3045	Jordan & Son	" " "	37 40
3046	Alfred Eoff, Cashier	" " "	271 87
3048	Wells, Fargo & Co	" 27, "	101 02
3049	Brownsville Woolen Mills Co	" " "	5 50
3050	Alfred Eoff, Cashier	Dec 2, "	51 60
3055	Ames & Frost	" 7, "	13 50
3056	Alfred Eoff, Cashier	" 9, "	1,372 07
3057	" " "	" " "	130 57
3060	" " "	" 11, "	68 49
3061	" " "	" 20, "	67 12
3085	Smith, Davis & Co	" " "	10 89
3102	Boise City National Bank	Jan 22, 1887	17 50
3103	H W Smith	" 22, "	5 00
3104	Alfred Eoff, Cashier	" 26, "	1,693 48
3114	Joseph Parsons	Feb 7, "	48 30
3133	A J Boyakin	" 18, "	7 50
3141	Provo Manufacturing Co	Mar 8, "	15 00
3142	Ludlow Saylor Wine Co	" 14, "	87 60
3143	John W Givens	" " "	285 95
3144	Campbell & Walker	" " "	416 66
3145	W F Fisher	" " "	49 59
3146	Alfred Eoff, Cashier	" " "	65 80
3147	" " "	" " "	2,831 13
3148	N Falk & Bro.	" " "	185 81
3149	Shainwald Bros	" " "	415 07
3150	Alfred Eoff, Cashier	" 19, "	35 63
3152	John Cardon & Son	" 26, "	53 30
3187	D S Morgan	April 14, "	6 30
4007	Alfred Eoff, Cashier	June 7, "	2,008 70
4009	C Bunting & Co	" 8, "	327 88
4011	Alfred Eoff, Cashier	" " "	937 41
4012	H. L Andrews	" " "	7 97
4013	Alfred Eoff, Cashier	" " "	152 92
4014	" " "	" " "	345 78
4015	" " "	" " "	827 51
4016	" " "	" 9, "	62 00
4017	" " "	" 10, "	849 85
4019	John Huntoon, Cashier	" 16, "	562 98
4018	Alfred Eoff, Cashier	" 15, "	92 46
4021	John Huntoon, Cashier	" 16, "	1,148 96
4020	Alfred Eoff, Cashier	" 16, "	47 10
4024	N. Falk	" 21, "	1 80
4062	W. N Schulling	Sept 12, "	781 50
8	John Huntoon, Cashier	" " "	427 26
9	N Falk & Bro.	" " "	336 92
10	Shainwald Bros	" " "	443 75
11	Alfred Eoff Cashier	" " "	2,339 03
12	" " "	" 17, "	1,419 16
13	" " "	" " "	206 40
17	John Huntoon, Cashier	" 21, "	849 34
18	" " "	" " "	25 00
44	James A. Pinney	Oct 4, "	5 25
72	Alfred Eoff, Cashier	Dec 13, "	1,719 66
74	John Huntoon, Cashier	" " "	818 21
75	Shainwald Bros	" 15, "	50 60
76	Alfred Eoff, Cashier	" "	898 14
	Total amount		$30,502 01

CLASSIFICATION OF INSANE ASYLUM DISBURSEMENTS.

Transportation	$ 132 41
Telegrams	9 52
Making Coffins	57 00
Teaming	47 50
Hunting insane patients	9 00
Construction of building	574 25
Labor, ditch and land	326 27
Repairs	13 39
Farmer's services at Asylum	375 00
Wagon and repairs	113 25
Furniture	403 35
Land	781 50
Windmill, etc.	1,327 56
Surveying	37 50
Horses	303 50
Farming utensils	60 90
Harness	66 00
Cows	572 80
Ditch	414 85
Trees and plants	84 40
Fence, wire and posts	224 54
Seeds	60 30
Hogs	65 80
Fruit	101 33
Pay of Directors	380 70
Wood	211 13
Printing	212 00
Hardware (heaters, stoves, ranges, transom guards and pumps, etc.)	3,062 98
Hay	282 04
Vegetables	773 20
Drugs and chemicals	890 60
Supplies	6,469 49
Lumber	549 29
Beef, mutton, etc.	2,061 65
Stationery	87 46
Labor	45 49
Coal	1,219 03
Services of Superintendent and Attendants	8,995 03
	$30,502 01

RELIEF VISITING COMMITTEE TO ASYLUM.

Warrant 3106, A. J. McNab, July 28, 1887 ..... $208 75

TERRITORIAL PRISON.

The expenditures for all purposes connected with the Territorial Prison during the past year have been as follows:

FOR MAINTENANCE.

WARRANT.	NAME	DATE.	AMOUNT
3051	Ezra Baird	December 4, 1886	$ 1,253 25
3093	Ezra Baird	January 6, 1887	1,385 25
3113	Ezra Baird	February 2, 1887	1,395 00
3135	Ezra Baird	March 1, 1887	1,248 00
3162	Ezra Baird	April 1, 1887	1,307 25
3196	John Huntoon, Cashier	May 10, 1887	1,243 38
3092	J. P. Wilson	January 5, 1887	138 00
3163	J. P. Wilson	April 1, 1887	135 00
4006	A. Eoff, Cashier	June 1, 1887	1,365 46
4022	J. P. Wilson	June 20, 1887	103 50
4055	John Huntoon, Cashier	July 5, 1887	1,381 77
4066	John Huntoon, Cashier	August 5, 1887	1,425 98
7	John Huntoon, Cashier	September 6, 1887	1,382 96
46	Board of Trustees	October 5, 1887	1,349 63
58	W. H. Zellers	November 7, 1887	1,476 52
60	John Huntoon, Cashier	December 5, 1887	1,485 84
			$18,076 74

TRANSPORTATION OF CONVICTS TO PENITENTIARY

WARRANT	SHERIFF.	COUNTY.	DATE	AMOUNT
3034	L. Stannus	Nez Perce	November 17, 1886	$ 19 50
3047	S. F. Taylor	Bingham	November 24, 1886	270 00
3058	T. B. Guthrie	Shoshone	December 10, 1886	360 00
3059	C. H. Finey	Alturas	December 11, 1886	270 00
3062	L. Stannus	Nez Perce	December 22, 1886	258 50
3096	S. F. Taylor	Bingham	January 10, 1887	136 00
3178	Fred Danner	Cassia	April 9, 1887	207 00
3193	John Miller	Lemhi	May 2, 1887	591 00
4000	S. F. Taylor	Bingham	May 3, 1887	245 50
4023	P. H. Kinney	Alturas	June 21, 1887	70 00
4059	P. H. Kinney	Alturas	July 10, 1887	70 00
4060	A. Daugherty	Nez Perce	July 1, 1887	179 00
48	Jas. L. Kirtley	Lemhi	October 10, 1887	189 00
49	E. K. Davis	Custer	October 13, 1887	156 45
50	W. Martin	Kootenai	October 20, 1887	173 60
59	S. F. Taylor	Bingham	November 8, 1887	122 85
64	S. F. Taylor	Bingham	November 26, 1887	130 50
5	S. F. Taylor	Bingham	November 29, 1887	101 50
78	S. F. Taylor	Bingham	December 17, 1887	159 50
80	Thomas Pence	Washington	December 29, 1887	26 95
				$3,070 75

DISCHARGED CONVICTS

CLOTHING AND MONEY

WARRANT	NAME	DATE	AMOUNT
3065	L. L. Woodward	December 25, 1886	$ 15 00
3086	Ralph Johnson	January 1, 1887	15 00
3176	L. Wilcox	April 8, 1887	15 00
3188	C. H. Purcell	April 15, 1887	15 00
3190	Robert Morgan	April 21, 1887	15 00
3191	Thomas Sayers	April 21, 1887	15 00
4056	William Pierce	July 6, 1887	15 00
4058	Edward Highbee	July 9, 1887	15 00
4067	A. Bernard	August 8, 1887	15 00
60	Felix Gibson	November 10, 1887	15 00
			$150 00

EXTRADITION EXPENSES

WARRANT	NAME	DATE	AMOUNT
3098	T. B. Guthrie	January 18, 1887	$187 50
3123	S. F. Taylor	February 11, 1887	353 75
			$541 25

PRISON LIBRARY.

Warrant No. 3197, John Halley, Jr., May 26, 1887 ..... $75 00

SUPREME COURT

FURNITURE, STATIONERY AND BEDDING

WARRANT	NAME	DATE	AMOUNT
3063	M. W. Williams	December 23, 1886	$150 00
3064	James A. Pinney	December 24, 1886	7 00
3101	George Vass	January 20, 1887	164 40
			$329 40

JUDICIARY

EXPENSES HOLDING TERMS OF COURT.

WARRANT	NAME.	DATE.	AMOUNT
3087	Case Broderick	January 1, 1887	$ 400 00
3088	Norman Buck	January 3, 1887	300 00
3090	James B. Hays	January 3, 1887	237 00
4050	Norman Buck	July 2, 1887	200 00
4051	James B. Hays	July 2, 1887	500 00
4054	Case Broderick	July 2, 1887	300 00
			$1,937 00

ORDNANCE AND ORDNANCE STORES.

WARRANT	NAME	DATE.	AMOUNT.
3052	John Jay Curtis	December 7, 1886	$ 10 42
3089	John Jay Curtis	January 3, 1887	10 42
3131	John Jay Curtis	February 18, 1887	10 42
3165	Theodore Milleman	April 1, 1887	4 00
4035	E. A. Stevenson	June 3, 1887	27 50
21	B. M. Anderson	September 23, 1887	97 00
79	W. R. Cartwright	December 20, 1887	1 50
			$181 26

TERRITORIAL LAW LIBRARY.

SALARY AND EXPENSES.

WARRANT	NAME	DATE.	AMOUNT.
3053	E. J. Curtis	December 7, 1886	$ 20 82
3084	E. J. Curtis	December 31, 1886	20 83
3097	E. J. Curtis	January 7, 1886	50 00
3136	E. J. Curtis	March 1, 1886	41 66
3173	E. J. Curtis	April 1, 1886	20 83
3192	E. J. Curtis	April 30, 1886	20 83
4002	E. J. Curtis	May 31, 1886	20 83
4030	E. J. Curtis	June 30, 1886	25 00
4068	E. J. Curtis	August 12, 1886	25 00
3	George Vass	September 1, 1887	72 00
6	E. J. Curtis	September 2, 1887	25 00
26	E. J. Curtis	September 30, 1887	25 00
52	B. M. Anderson	October 28, 1887	78 00
54	E. J. Curtis	November 1, 1887	25 00
69	E. J. Curtis	December 1, 1887	25 00
104	E. J. Curtis	December 31, 1887	25 00
			$520 80

TERRITORIAL TREASURER.

SALARIES AND EXPENSES

WARRANT	NAME.	DATE.	AMOUNT
3067	Joseph Perrault	December 31, 1886	$ 250 00
3132	Joseph Perrault	February 18, 1887	125 00
3158	Charles Himrod	March 31, 1887	125 00
4027	Charles Himrod	June 30, 1887	250 00
4028	Charles Himrod (stationery)	June 30, 1887	100 00
22	Charles Himrod	September 30, 1887	250 00
100	Charles Himrod	December 31, 1887	250 00
			$1,350 00

TERRITORIAL CONTROLLER.

SALARIES.

WARRANT	NAME	DATE	AMOUNT
3068	Silas W Moody	December 31, 1887	$ 450 00
3127	Silas W Moody	February 15, 1887	220 00
3159	J H Wickersham	March 31, 1887	230 00
4026	J H. Wickersham	June 30, 1887	450 00
23	J H Wickersham	September 30, 1887	450 00
105	J. H. Wickersham	December 31, 1887	450 00
			$2,250 00

CONTROLLER'S OFFICE

STATIONERY, POSTAGE AND EXPRESSAGE.

WARRANT	NAME	DATE.	AMOUNT
4053	T B Gess	July 2, 1887	$ 7 60
4069	T B Gess	August 15, 1887	8 00
4070	Pacific Express Co	August 15, 1887	7 30
4072	J A. Pinney & Co	August 15, 1887	10 65
1	Western Bank Note Co	August 15, 1887	25 00
19	T. B Gess	August 15, 1887	7 00
45	J A Pinney & Co	August 15, 1887	11 30
57	J L Neilberger.	November 7, 1887	3 60
61	Pacific Express Co	November 15, 1887	16 65
63	T B Gess	November 19, 1887	12 00
77	B. M Anderson	December 16, 1887	25 00
81	Pacific Express Co	December 29, 1887	8 00
82	T. B. Gess	December 29, 1887	16 65
106	J. A. Pinney & Co	December 31, 1887	10 00
			$178 24

CAPITOL BUILDING

SUPPLIES, LABOR AND SERVICES.

WARRANT	NAME	DATE	AMOUNT.
3094	P Sonna	January 7, 1887	61 80
3095	Falk & Bro.	January 7, 1887	344 67
3115	R P Williams	February 10, 1887	365 00
3125	W. H Ridenbaugh.	February 15, 1887	341 50
3129	W. R. Cartwright	February 16, 1887	300 00
3137	R. P Williams	March 4, 1887	36 00
3164	George Bilderback.	April 1, 1887	60 00
3179	W. R Cartwright.	April 12, 1887	112 50
3194	George Bilderback.	May 2, 1887	60 00
3195	W R. Cartwright	May 2, 1887	75 00
4003	W. R Cartwright	June 1, 1887	75 00
4004	George Bilderback.	June 1, 1887	60 00
4041	George Bilderback	July 1, 1887	60 00
4042	W R Cartwright.	July 1, 1887	75 00
4064	George Bilderback	August 1, 1887	60 00
4065	W R. Cartwright	August 1, 1887	75 00
4071	B. M. Anderson	August 15, 1887	50 00
4	George Bilderback	September 1, 1887	60 00
5	W R Cartwright	September 1, 1887	75 00
16	John Huntoon (wood)	September 22, 1887	528 50
41	George Bilderback	October 1, 1887	60 00
42	W. R Cartwright	October 1, 1887	75 00
55	George Bilderback.	November 1, 1887	60 00
56	W. R Cartwright	November 1, 1887	75 00
66	George Bilderback.	December 1, 1887	60 00
68	W R Cartwright	December 1, 1887	75 00
83	W R. Cartwright.	December 31, 1887	75 00
84	George Bilderback	December 31, 1887	60 00
			$3,414 97

LEGISLATIVE EXPENSES—FOURTEENTH SESSION.

CLERKS, STATIONERY AND PRINTING.

WARRANT	NAME.	DATE.	AMOUNT.
3105	W. H. Broadhead	January 28, 1887	$ 150 00
3107	C. C. Stevenson	January 28, 1887	300 00
3108	Miss P. French	January 28, 1887	200 00
3109	Mrs. Jennie Calkins	January 28, 1887	150 00
3110	J. F. Henderson	January 28, 1887	240 00
3111	J. K. Watson	January 28, 1887	200 00
3112	E. J. Curtis	February 2, 1887	52 50
3116	Mrs. Jennie Calkins	February 10, 1887	90 00
3117	W. H. Broadhead	February 10, 1887	100 00
3120	James A. Pinney & Co	February 11, 1887	9 55
3121	M. Kelly	February 11, 1887	5 50
3122	M. Kelly	February 11, 1887	250 26
3128	Davis & Curtis	February 15, 1887	15 00
3130	Sol Hasbrouck	February 16, 1887	160 00
3138	Sol Hasbrouck	March 5, 1887	75 00
			$1,997 81

CAPITOL BUILDING.

Warrant 3134, C. P. Bilderback. $2,000

COUNCIL BILL NO. 48.

Legislative appropriation of $2,000, which has been expended, and the expenditures classified as follows:

Capitol grounds	$ 149 00
Superintendent Public Instruction	56 00
Supreme Court	54 00
Controller	230 00
Law Library	1,511 00
Total	$2,000 00

Warrant 3001, G. B. Baldwin and J. Pollard, January 3, 1887 ..... $190 00

REVISED STATUTES.

WARRANT	NAME.	DATE.	AMOUNT.
3177	Sol Hasbrouck	April 9, 1887	$ 800 00
4073	C. A. Clark	August 24, 1887	50 00
20	Henry Gibson	September 23, 1887	2,000 00
51	W. R. Curtis	October 24, 1887	20 00
53	Henry Gibson	October 31, 1887	904 93
62	Thomas B. Gess	November 19, 1887	32 60
			$3,807 53

Summary—

Amount appropriated	$4,000 00	
Amount disbursed	3,807 53	
Balance unexpended		$192 47

EXECUTIVE EXPENSES.

WARRANT	NAME	DATE.	AMOUNT.
3166	Edward A. Stevenson	April 1, 1887	$ 50 00
47	Edward A. Stevenson	October 6, 1887	50 00
			$100 00

SUPERINTENDENT PUBLIC INSTRUCTION

SALARY, EXPENSES AND BLANKS

WARRANT	NAME	DATE	AMOUNT.
3170	S. W. Moody	April 1, 1887	$ 187 60
3198	M. Kelly	May 28, 1887	6 00
4025	Pacific Express Company	June 29, 1887	12 70
4035	S. W Moody	June 30, 1887	311 25
4049	M Kelly	July 1, 1887	3 00
4052	S. W. Moody	July 2, 1887	200 00
4061	Steuenberg & Bro	July 2, 1887	142 00
2	S. W. Moody	August 27, 1887	200 00
25	S W Moody	September 30, 1887	300 00
103	S. W. Moody	December 31, 1887	300 00
107	S W Moody	December 31, 1887	9 35
			$1,681 90

ATTORNEY-GENERAL.

WARRANT	NAME	DATE	AMOUNT.
3066	D P B Pride	December 31, 1886	$ 500 00
3126	D. P. B. Pride	February 15, 1886	202 39
3160	R. Z Johnson	March 31, 1887	297 61
4029	R. Z. Johnson	June 30, 1887	500 00
24	R. Z Johnson	September 30, 1887	500 00
102	R Z Johnson	December 31, 1887	500 00
			$2,500 00

PUBLIC PRINTING

WARRANT	NAME	AMOUNT.
4063	Idaho Democrat	$15 00
14	News	8 00
15	Inter-Idaho	7 00
67	A. J Boyakin	5 00
71	J. J. Curtis (blanks)	6 65
		$41 65

RELIEF NEW ORLEANS EXPOSITION.

WARRANT	NAME	DATE	AMOUNT
3118	A J McNab	February 11, 1887	$1,743 75
3119	George L. Shoup	February 11, 1887	7,500 00
4057	Glover & Odendale	July 8, 1887	30 00
			$9 273 75

HISTORICAL SOCIETY OF IDAHO PIONEERS

Warrant No 3199, J. W Brown, Secretary, May 28, 1887 $250 00

DISTRICT ATTORNEYS.

SALARIES

WARRANT	NAME.	DATE	AMOUNT
3069	John M. Lamb	December 31, 1886	$ 75 00
3070	N. M. Ruick	December 31, 1886	75 00
3071	R. S. Spence.	December 31, 1886	75 00
3072	H. M. Bennett.	December 31, 1886	75 00
3073	H. W. Dunton	December 31, 1886	75 00
3074	H S. Hampton	December 31, 1886	75 00
3075	N J. Sharp	December 31, 1886	75 00
3076	J. H. Forney	December 31, 1886	75 00
3077	W W. Musgrove	December 31, 1886	75 00
3078	J McDonald.	December 31, 1886	75 00
3079	J W Parker	December 31, 1886	75 00
3080	J M McCollum	December 31, 1886	75 00
3081	C. M. Hays	December 31, 1886	75 00
3082	Albert Allen	December 31, 1886	75 00
3083	D. P. Maryatt	December 31, 1886	75 00
3153	H. M. Bennett	March 31, 1887	75 00
3154	R. S. Spence.	March 31, 1887	75 00
3155	C. M. Hays	March 31, 1887	75 00
3156	J. H Forney	March 31, 1887	75 00
3157	A Quackenbush	March 31, 1887	75 00
3161	John S Gray	March 31, 1887	75 00
3167	H. W. Dunton	April 1, 1887	10 00
3168	H S. Hampton	April 1, 1887	10 00
3169	N M. Ruick	April 1, 1887	10 00
3171	N J. Sharp	April 1, 1887	65 00
3172	J M McCollum	April 1, 1887	10 00
3174	C S Kingsley	April 5, 1887	65 00
3175	A C Mitchell	April 5, 1887	65 00
3180	D. W. Standrod	April 13, 1887	75 00
3181	George A. Manning	April 13, 1887	75 00
3182	H. A. Secor	April 13, 1887	75 00
3183	N. J Sharp	April 13, 1887	10 00
3184	A. C Mitchell	April 13, 1887	10 00
3185	C. S. Kingsley.	April 13, 1887	10 00
3186	George H. Roberts	April 14, 1887	75 00
3189	D. P. Maryatt	April 19, 1887	10 00
4001	Walter A. Jones	May 31, 1887	75 00
4008	John McDonald	June 8, 1887	75 00
4031	C. S. Kingsley	June 30, 1887	75 00
4032	J. H. Forney	June 30, 1887	75 00
4033	H. M. Bennett	June 30, 1887	75 00
4034	J McDonald	June 30, 1887	75 00
4036	A C Mitchell	June 30, 1887	75 00
4037	C M Hays	June 30, 1887	75 00
4038	John S. Gray	June 30, 1887	75 00
4039	George H. Roberts	June 30, 1887	75 00
4040	A. Quackenbush.	June 30, 1887	75 00
4043	W. A. Jones.	July 1, 1887	75 00
4044	R S Spence	July 1, 1887	75 00
4045	George A. Manning	July 1, 1887	75 00
4046	N. J. Sharp	July 1, 1887	75 00
4047	D. W. Standrod	July 1, 1887	75 00
4048	H. A Secor	July 1, 1687	75 00
27	C. S. Kingsley	September 30, 1887	75 00
28	H M. Bennett.	September 30, 1887	75 00
29	J. McDonald	September 30, 1887	75 00
30	C M. Hays.	September 30, 1887	75 00
31	W. A. Jones.	September 30, 1887	75 00
32	George A Manning	September 30, 1887	75 00
33	A. C. Mitchell	September 30, 1887	75 00
34	A. Quackenbush.	September 30, 1887	75 00
35	George H Roberts	September 30, 1887	75 00
36	R. S. Spence	September 30, 1887	75 00
37	N. J. Sharp	September 30, 1887	75 00
38	D. W. Standrod	September 30, 1887	75 00
39	H. A. Secor.	September 30, 1887	75 00
40	John S. Gray	September 30, 1887	75 00
43	J. H. Forney	September 30, 1887	75 00
85	C. S. Kingsley	December 31, 1887	75 00
86	H. M. Bennett	December 31, 1887	75 00

DISTRICT ATTORNEYS—Continued

WARRANT	NAME.	DATE.	AMOUNT.
87	John McDonald	December 31, 1887	$ 75 00
88	J H Forney	December 31, 1887	75 00
89	C. M Hays	December 31, 1887	75 00
90	W A Jones	December 31, 1887	75 00
91	George A Manning	December 31, 1887	75 00
92	A. C. Mitchell	December 31, 1887	75 00
93	A Quackenbush	December 31, 1887	75 00
94	George H. Roberts	December 31, 1887	75 00
95	R S Spence	December 31, 1887	75 00
96	N J Sharp	December 31, 1887	75 00
97	D W Standiod	December 31, 1887	75 00
98	H A. Secor	December 31, 1887	75 00
99	John S Gray	December 31, 1887	75 00
			$5,675 00

SUMMARY

Total amount of warrants issued from Nov 15, 1886, to Jan 1 1888 ..... $91,647 36

Which may be classified as follows

Charitable	$ 31,395 56	
Penal and Reformatory	22,513 74	
Executive	4,499 04	
Military	181 26	
Judicial	10,441 40	
Educational	1,681 90	
Legislative	20,934 46	
		$91,647 36

STATEMENT XVI.

Exhibiting the total amount of warrants issued for each designated account of service from January 3, 1888, to November 5, 1888

TERRITORIAL LAW LIBRARY.

SALARY AND EXPENSES.

WARRANT	NAME	DATE.	AMOUNT
115	B M. Anderson	January 18, 1888	47 00
118	E. J Curtis	February 1, 1888	25 00
131	E J. Curtis	March 5, 1888	25 00
144	B M Anderson	March 30, 1888	30 00
159	E J. Curtis	March 31, 1888	25 00
171	B M Anderson	April 14, 1888	33 00
177	E J Curtis	May 1, 1888	25 00
194	E. J Curtis	May 31, 1888	25 00
215	E. J Curtis	June 30, 1888	25 00
249	B. M Anderson	July 27, 1888	50 00
251	E J Curtis	August 1, 1888	25 00
259	E J Curtis	August 31, 1888	25 00
282	E. J. Curtis	October 1, 1888	25 00
318	E J Curtis	November 1, 1888	25 00
			$410 00

ORDNANCE AND ORDNANCE STORES.

Warrant No 212, B M Anderson, June 27, 1888. ..... $73 00

IDAHO INSANE ASYLUM.

SUPPLIES AND SALARIES.

WARRANT	NAME.	DATE	AMOUNT
135	John Huntoon, Cashier	March 12, 1888	$1,355 57
136	Alfred Eoff, Cashier	March 12, 1888	1,712 72
137	Shainwald Bros.	March 13, 1888	628 76
138	R. Z. Johnson	March 14, 1888	54 75
139	N. Falk	March 14, 1888	270 11
141	Alfred Eoff, Cashier	March 19, 1888	540 20
197	John Huntoon, Cashier	June 9, 1888	59 90
198	John Huntoon, Cashier	June 11, 1888	123 90
200	John Huntoon, Cashier	June 11, 1888	627 40
201	Alfred Foff, Cashier	June 11, 1888	1,701 14
202	Alfred Eoff, Cashier	June 11, 1888	907 18
203	A. J. Boyakin	June 13, 1888	25 00
204	Shainwald Bros	June 13, 1888	16 37
205	N. Falk & Bro	June 13, 1888	78 52
206	F. Epstein	June 13, 1888	48 95
210	Alfred Eoff, Cashier	June 19, 1888	5 00
267	Alfred Eoff, Cashier	September 12, 1888	552 46
268	Shainwald Bros	September 12, 1888	730 71
269	Alfred Eoff, Cashier	September 14, 1888	1,458 79
270	John Huntoon, Cashier	September 14, 1888	1,329 93
271	P. J. Pefley	September 14, 1888	41 50
272	N. Falk & Bro	September 14, 1888	173 70
273	Alfred Eoff, Cashier	September 14, 1888	644 65
275	O. P. Johnson	September 17, 1888	56 [illegible]
			$13,143 06

CLASSIFICATION OF INSANE ASYLUM DISBURSEMENTS.

Services of Superintendent and Attendants	$ 5,103 49
Lumber	92 93
Labor	73 50
Supplies	4,873 67
Beef, mutton, etc	399 94
Escaped patients	19 65
Coal and Wood	989 10
Advertising	75 00
Hardware	175 91
Pay of Directors	424 45
Hay, etc	532 62
Making Coffins	25 00
Drugs and chemicals	169 80
Cows	40 00
Water	54 00
Teaming	20 50
Potatoes	73 44
Total	$13,143 06

TRANSPORTATION OF INSANE CONVICTS TO ASYLUM

Warrant No 185, John Hailey, Jr., May 21, 1888 ..... $65 [illegible]

TERRITORIAL TREASURER.

SALARIES, STATIONERY, ETC.

WARRANT	NAME.	DATE.	AMOUNT
160	Charles Himrod	March 31, 1888	$ 259 00
222	Charles Himrod	June 30, 1888	250 00
224	Charles Himrod	June 30, 1888	100 00
284	Charles Himrod	October 1, 1888	250 00
			$850 00

JUDICIARY EXPENSES

HOLDING TERMS OF COURT

WARRANT	NAME	DATE.	AMOUNT
108	Case Broderick	January 3, 1888	$ 400 00
112	James B. Hays	January 11, 1888	400 00
116	Norman Buck	January 18, 1888	300 00
211	James B Hays	June 27, 1888	100 00
227	Norman Buck	July 2 1888	200 00
231	Case Broderick	July 5, 1888	500 00
246	John Lee Logan	July 18, 1888	84 78
			$1,984 78

CLERK OF THE SUPREME COURT

WARRANT	NAME	DATE	AMOUNT.
114	James A. Pinney & Co.	January 18, 1888	60 00
183	James A Pinney & Co	May 12 1888	10 00
			$70 00

ATTORNEY-GENERAL

WARRANT	NAME	DATE.	AMOUNT
161	R. Z Johnson	March 31, 1888	$ 500 00
220	R. Z Johnson	June 30, 1888	500 00
285	R Z Johnson	October 1, 1888	500 00
			$1,500 00

SUPERINTENDENT PUBLIC INSTRUCTION

SALARY

WARRANT	NAME	DATE	AMOUNT.
162	S W Moody	March 31, 1888	$300 00
225	S. W Moody	June 30, 1888	300 00
286	S W Moody	October 1, 1888	300 00
			$900 00

SUPERINTENDENT PUBLIC INSTRUCTION

BLANKS, PRINTING AND EXPENSES

WARRANT	NAME	DATE	AMOUNT.
123	Caldwell Tribune	February 10, 1888	$ 7 00
186	Idaho Democrat	May 23, 1888	5 00
187	Daniel Bacon	May 23, 1888	5 00
189	Caldwell Tribune	May 26, 1888	5 50
190	Milton Kelly	May 26, 1888	16 00
209	James A. Pinney & Co	June 16, 1888	134 80
232	Pacific Express Co	July 5, 1888	16 48
286	Silas W Moody	September 11, 1888	300 00
			$489 78

DISTRICT ATTORNEYS.

SALARIES.

WARRANT	NAME.	DATE.	AMOUNT.
142	John S Gray	March 31, 1888	$ 75 00
143	George H Roberts	March 31, 1888	75 00
145	R. S. Spence	March 31, 1888	75 00
146	H. M. Bennett	March 31, 1888	75 00
147	C. S. Kingsley	March 31, 1888	75 00
148	H. A. Secor	March 81, 1888	75 00
149	N. J Sharp	March 31, 1888	75 00
150	J. H. Forney	March 31, 1888	75 00
154	D. W Standrod	March 31, 1888	75 00
152	J McDonald	March 31, 1888	75 00
153	A Quackenbush	March 31, 1888	75 00
151	George A. Manning	March 31, 1888	75 00
155	C M Hays	March 31, 1888	75 00
157	Walter A. Jones	March 31, 1888	75 00
158	A. C. Mitchell	March 31, 1888	75 00
217	C S. Kingsley	June 30, 1888	75 00
218	John McDonald	June 30, 1888	75 00
219	H M Bennett	June 30, 1888	75 00
228	John S. Gray	July 2, 1888	75 00
229	D. W Standrod	July 11, 1888	75 00
235	George H. Roberts	July 11, 1888	75 00
236	R. S. Spence	July 11, 1888	75 00
237	H. A. Secor	July 11, 1888	75 00
238	N. J. Sharp	July 11, 1888	75 00
239	J. H. Forney	July 11, 1888	75 00
240	George A. Manning	July 11, 1888	75 00
241	A. Quackenbush	July 11, 1888	75 00
242	C. M. Hays	July 11, 1888	75 00
243	W. A Jones	July 11, 1888	75 00
244	A. C. Mitchell	July 11, 1888	75 00
261	C. B. Reynolds	September 3, 1888	25 00
287	John S. Gray	October 1, 1888	75 00
288	George H. Roberts	October 1, 1888	75 00
289	R. S. Spence	October 1, 1888	75 00
290	H. M. Bennett	October 1, 1888	75 00
291	C S Kingsley	October 1, 1888	75 00
293	H. A Secor	October 1, 1888	75 00
294	N J Sharp	October 1, 1888	75 00
295	J. H. Forney	October 1, 1888	75 00
296	George A. Manning	October 1, 1888	75 00
297	J. McDonald	October 1, 1888	75 00
298	A. Quackenbush	October 1, 1888	75 00
299	D. W. Standrod	October 1, 1888	75 00
300	C M. Hays	October 1, 1888	75 00
301	W. A. Jones	October 1, 1888	75 00
302	A C. Mitchell	October 1, 1888	75 00
303	C. B Reynolds	October 1, 1888	75 00
			$3,475 00

TERRITORIAL PRISON.

DISCHARGED CONVICTS.

WARRANT	NAME	DATE.	AMOUNT.
134	Andrew Peterson	March 12, 1888	15 00
172	Joseph Campbell	April 14, 1888	15 00
208	Henry Ford	June 15, 1888	15 00
214	Ah You	June 30, 1888	15 00
245	Alex Johnson	July 18, 1888	15 00
254	Sam Sing	August 4, 1888	15 00
256	William Gabhouse	August 23, 1888	15 00
305	E. Seigmend	October 8, 1888	15 00
306	E. Cooper	October 8, 1888	15 00
307	D. H. Chapman	October 16, 1888	15 00
			$150 00

TERRITORIAL PRISON.

FOR MAINTENANCE

WARRANT	NAME.	DATE	AMOUNT
109	John Huntoon, Cashier	January 5, 1888	$ 1,603 96
120	N Falk & Bro	February 6, 1888	200 00
121	N Falk & Bro	February 6, 1888	500 00
122	A Eoff, Cashier	February 6, 1888	947 29
132	C P. Bilderback	March 6, 1888	1,533 80
169	John Sherman	April 9, 1888	500 00
170	Mrs W R Cartwright	April 9, 1888	1,125 98
179	Mrs Charles Himrod	May 7, 1888	200 00
180	Mrs Emma Craker	May 7, 1888	500 00
181	Mrs C Straughan	May 7, 1888	839 26
195	Mrs C. Straughan	June 1, 1888	800 00
196	Alfred Eoff, Cashier	June 1, 1888	806 19
233	Alfred Eoff, Cashier	July 5, 1888	1,532 67
255	Trustees A. F & A. M.	August 6, 1888	1,577 97
263	S H Hays	September 6, 1888	1,597 78
304	John Hunter	October 8, 1888	1,555 25
314	W. N Northrop	November 5, 1888	1,637 78
			$17,457 93

TRANSPORTATION OF CONVICTS

WARRANT	NAME.	DATE	AMOUNT.
184	Thomas Pence	May 18, 1888	$ 26 95
188	W. G. Holcomb	May 25, 1888	103 50
230	Benjamin F Hastings	July 4, 1888	22 05
234	R. J Hays	July 7, 1888	92 50
247	T F. Handley	July 23, 1888	394 90
248	M. Thomassen	July 25, 1888	130 90
274	Green Ferrell	September 17, 1888	108 50
309	S F. Taylor	October 30, 1888	101 50
			$980 80

REQUISITION EXPENSES

WARRANT	NAME	DATE.	AMOUNT
182	I. L Tiner	May 7, 1888	$435 95
264	P T Lomax	September 11, 1888	67 85
308	Joseph P Wilson	October 30, 1888	181 35
			$685 15

EXECUTIVE EXPENSES

WARRANT	NAME	DATE.	AMOUNT.
191	E A. Stevenson	May 31, 1888	$ 50 00
257	E A. Stevenson	August 28, 1888	50 00
			$100 00

CONTROLLER'S OFFICE

PRINTING, STATIONERY, POSTAGE AND EXPRESSAGE.

WARRANT	NAME.	DATE	AMOUNT.
110	Gazette Journal Co	January 10, 1888	$ 27 00
111	John Jay Curtis	January 10, 1888	286 35
124	Pacific Express Co	February 11, 1888	1 90
125	T. B. Gess	February 14, 1888	8 36
126	A. J. Boyakin	February 17, 1888	5 10
127	John Huntoon, Cashier	February 18, 1888	5 00
140	Gazette Journal Co	March 19, 1888	10 00
166	C. P. Bilderback	April 3, 1888	11 14
167	J. A. Pinney & Co	April 3, 1888	9 80
168	A. J. Boyakin	April 5, 1888	10 00
173	Idaho News	April 28, 1888	5 00
174	C. P Bilderback	May 1, 1888	10 00
178	A. J. Boyakin	May 1, 1888	16 00
207	Pacific Express Co	June 14, 1888	2 75
213	C. P Bilderback	June 28, 1888	13 74
216	John Huntoon	June 30, 1888	10 85
250	Idaho Democrat	August 1, 1888	5 00
260	C P. Bilderback	September 1, 1888	8 41
265	A. J. Boyakin	September 10, 1888	10 00
276	I. H. Bowman	September 18, 1888	7 00
278	C. P. Bilderback	October 1, 1888	9 92
280	J. A. Pinney & Co	October 1, 1888	11 20
310	A. J. Boyakin	October 1, 1888	5 00
			$480 32

CONTROLLER.

SALARY.

WARRANT	NAME.	DATE.	AMOUNT.
163	J. H. Wickersham	March 31, 1888	$ 450 00
231	J. H. Wickersham	June 30, 1888	450 00
283	J. H. Wickersham	October 1, 1888	450 00
			$1,350 00

CAPITOL BUILDING.

CONTINGENT EXPENSES.

WARRANT	NAME.	DATE.	AMOUNT.
113	Aveline Bros	January 13, 1888	$ 150 00
117	W. R. Cartwright	February 1, 1888	75 00
118	George Bilderback	February 1, 1888	60 00
128	W. R. Cartwright	March 1, 1888	75 00
130	George Bilderback	March 1, 1888	60 00
133	Aveline Bros	March 9, 1888	150 00
164	W. R. Cartwright	March 31, 1888	75 00
165	George Bilderback	March 31, 1888	60 00
175	George Bilderback	May 1, 1888	60 00
176	W. R. Cartwright	May 1, 1888	75 00
192	W. R Cartwright	May 31, 1888	75 00
193	George Bilderback	May 31, 1888	60 00
223	W R. Cartwright	June 30, 1888	75 00
226	George Bilderback	June 30, 1888	60 00
252	W. R. Cartwright	August 1, 1888	75 00
253	George Bilderback	August 1, 1888	60 00
258	W. R. Cartwright	August 31, 1888	75 00
261	George Bilderback	September 1, 1888	60 00
277	Trustees Capitol Building	September 21, 1888	124 60
279	George Bilderback	October 1, 1888	60 00
281	W. R. Cartwright	October 1, 1888	75 00
311	W. R. Cartwright	October 31, 1888	75 00
312	George Bilderback	October 31, 1888	60 00
			$1,774 60

SUMMARY.

Total amount of warrants issued from Jan. 3, 1888, to Nov. 5, 1888		$45,949 02
Which may be classified as follows		
Charitable	$ 13,208 66	
Penal and Reformatory	19,273 88	
Executive	2,789 32	
Military	73 00	
Judicial	7,439 78	
Legislative	1,774 60	
Educational	1,389 78	
		$45,949 02

STATEMENT XVII.

Showing a schedule of the railway property in the Territory of Idaho, as returned by the managements of the several companies to the Territorial Board of Equalization, for the year 1887

OREGON SHORT LINE RAILWAY COMPANY

411 25 miles, road-bed, right of way, depot grounds, track, bridges, culverts, and all other property not hereinafter specified, at $4,000 per mile	$1,645,000 00
22.81 miles, third rail, between McCammon and Pocatello, Bingham County, at $1,200 per mile	27,372 00
40 19 miles side-track, spurs and switches, at $1,000 per mile	40,190 00
434 06 miles, proportionate value of rolling stock at $300 per mile	130,218 00
Fifteen depots at $800	12,000 00
Twenty-six water tanks at $650	16,900 00
Thirty-four section houses at $400	13,600 00
AT MONTPELIER.	
Master Mechanic's office	160 00
Round house and contents	1,500 00
Sand house	160 00
Repair shops	40 00
AT POCATELLO.	
Hotel	8,000 00
Thirty-one tenements at $500	15,500 00
Bunk houses	350 00
B and B. office	240 00
Store house and contents	20,500 00
Two oil houses	600 00
Shops	60 00
Ice houses	600 00
Round houses and machinery	5,000 00
AT KIMAMA	
Freight house	200 00
AT SHOSHONE	
Oil house	700 00
Round house	10,000 00
Blacksmith shop	7,500 00
Ice houses	500 00
Machine shops, machinery and supplies	30,000 00
AT MEDBURY	
Round house	1,000 00
AT CALDWELL	
Ice and refrigerator house	80 00
Hotel	3,200 00
Total	$1,991,250 00
Valuation per mile	$ 4,587 49

UTAH AND NORTHERN RAILWAY COMPANY.

206.49 miles road-bed, right of way, depot grounds, track, bridges, culverts and all other property not hereinafter specified, at $3,000 per mile	$ 619,470 00
15.62 miles side-track, spurs and switches, at $4,000 per mile	15,620 00
206.49 miles, proportionate value of rolling stock at $450 per mile	92,920 00
Ten depots at $400	4,000 00
Nineteen section houses at $200	3,800 00
Fourteen water tanks at $500	7,000 00
One hundred thousand ties	20,000 00

AT EAGLE ROCK.

Two store houses and contents	8,000 00
Machine shop and contents	13,000 00
Blacksmith shop	600 00
Ice house	320 00
Car shop	2,000 00
Eleven tenements at $450	4,950 00
Five offices and other buildings at $180	900 00

AT CAMAS.

Round house	240 00

BATTLE CREEK.

Round house and machinery	420 00
Oil house	100 00
Two tenements	800 00
Total	$ 794,140 00
Valuation per mile	$ 3,845 90

WOOD RIVER BRANCH.

69.79 miles road-bed, right of way, depot grounds, tracks, bridges, culverts, and all other property not hereinafter specified, at $4,000 per mile	279,160 00
69.79 miles proportionate value of rolling stock at $40 per mile	2,791 60
3.09 miles side-track, spurs and switches at $1 000 per mile	3,090 00
Three depots at $800	2,400 00
Three water tanks at $650	1,950 0
Three section houses at $400	1,200 00
Total Wood River Branch	$ 290,591 60
Valuation per mile	$ 4,163 82

BOISE BRANCH.

28.8 miles right of way from Caldwell to Boise City, with station grounds at Boise City	$ 20,000 00

Assessment return of the property of the Cœur d'Alene Railway and Navigation Company in Idaho Territory, returned for taxation in compliance with the Act of the Fourteenth Legislative Assembly, February 10, 1887.

CŒUR D'ALENE RAILWAY AND NAVIGATION COMPANY.

Mileage in Kootenai County, 3½ miles; Shoshone County, 10 miles; total mileage, 13½ miles

One depot	$500 00	
One water tank	300 00	
		$ 800 00
Road-bed, superstructure per mile	$4,000 00	
Structures situate thereon, per mile	1,000 00	
Rolling stock, per mile	200 00	
Side-track, per mile	50 00	
Furniture and fixtures, per mile	50 00	
		$6,000 00

Names of Stations on Line—Mission, Kingston, Wardner Junction.

Statement showing the number of miles, the assessed valuation per mile and the total assessed valuation of railroads in the Territory of Idaho as determined by the Territorial Board of Equalization, May 4, 1887.

RAILWAY COMPANIES

Name of County.	Name of Railroad	Miles in County	Valuation Per Mile.	Aggregate Valuation.
Ada	Oregon Short Line Railway Co ...	75.58	$6,000 00	$ 453,480 00
Alturas	Oregon Short Line Railway Co	252 13	6,000 00	1,512,780 00
Bear Lake	Oregon Short Line Railway Co	45 48	6,000 00	272,880 00
Bingham	Oregon Short Line Railway Co ..	58 31	6,000 00	349,860 00
Oneida	Oregon Short Line Railway Co	21.44	6,000 00	128,640 00
Washington	Oregon Short Line Railway Co ...	28.10	6,000 00	168,600 00
		481 04		$2,886,240 00
Bingham	Utah & Northern Railway Co.	185.04	$5,000 00	$ 925,250 00
Oneida	Utah & Northern Railway Co ...	21 45	5,000 00	107,200 00
		206.49		$1,032,450 00
Kootenai	*Cœur d'Alene R'y & Nav. Co. ..	3 33	$5,000 00	$16,666 66
Shoshone	Cœur d'Alene R'y & Nav. Co .	10	5,000 00	50,000 00
		13 33		$66,666 66

*This property was assessed June 20, 1887

Statement showing the number of miles of telegraph in the several counties of the Territory of Idaho, and the assessed valuation of the same, for one, two and three wires, as determined by the Territorial Board of Equalization, May 4, 1887.

TELEGRAPH LINES.

Counties	Name of Telegraph Company	No. of Miles	Valuation Per Mile.	Aggregate Valuation.
		1 Wire		
Ada	Western Union	75 47	$50 00	$ 3,773 50
Alturas	Western Union....	251.46	50 00	12,573 00
Bear Lake	Western Union .	45 34	50 00	2,267 00
Bingham	Western Union ..	57 72	50 00	2,886 00
Oneida	Western Union	21 97	50 00	1,098 50
Washington	Western Union	28 08	50 00	1,404 00
		480 04		$24,002 00
		2 Wires		
Bingham	Western Union .	162 24	$70 00	$11,356 80
Oneida	Western Union . . .	21 45	70 00	1,501 50
		183 69		$12,858 30
		3 Wires		
Bingham	Western Union ...	22.81	$90 00	$2,052 90

Statement showing the number of miles, the assessed valuation per mile and the total assessed valuation of railroads as listed by the County Assessors, 1887.

OREGON RAILWAY AND NAVIGATION COMPANY.

Nez Perce County—Value per mile, $5,000; Number of miles, 3.

Value of franchise	$ 2,100 00
Value of road-way, road-bed and rails	15,000 00
Value of rolling stock	4,500 00
Total value	$21,600 00

NORTHERN PACIFIC RAILWAY COMPANY

Kootenai County—Value per mile, $6,000, number of miles, 88

Total value of franchise, road-bed and rolling stock	$528,000 00

SPOKANE AND IDAHO RAILWAY COMPANY.

Kootenai County—Value per mile, $5,500; total number of miles, 13½.

Total value of franchise, road-bed and rolling stock	$ 74,250 00
Total number of miles railways assessed in the Territory	805 35

STATEMENT XVII.

Showing a schedule of the railway property in the Territory of Idaho, as returned by the managements of the several companies to the Territorial Board of Equalization, for the year 1888.

OREGON SHORT LINE RAILWAY COMPANY.

MILEAGE.

Bear Lake County	45 48
Bingham County	58 31
Oneida County	21 44
Alturas County	182 34
Ada County	75 58
Washington County	28 10
Total, not including Wood River Branch	411.25
411.25 miles, road-bed, right of way, main track, and all other property situated on said right of way, and not hereinafter specified, at $4,000 per mile	$1,645,000 00
22.81 miles, third rail, between McCammon and Pocatello, at $1,200 per mile	27,372 00
41 miles side-track, spurs and switches, at $1,000 per mile	41,000 00
434.06 miles, proportionate value of rolling stock at $311 per mile	134,992 66
Fifteen depots at $600	9,000 00
Twenty-six water tanks at $500	13,000 00
Thirty-four section houses at $230	7,820 00

AT MONTPELIER.

Master Mechanic's office	120 00
Machine shop and contents	835 00
Blacksmith shop and contents	710 00
Oil house	500 00

AT POCATELLO.

Hotel	6,000 00
Ice house	600 00
Amount carried forward	$1,886,949 66

Amount brought forward	$1,886,949 66
Oil house	600 00
Store house and contents	23,800 00
AT KIMAMA	
Freight house	150 00
AT SHOSHONE.	
Oil house	550 00
Ice house	550 00
AT MEDBURY.	
Round house	750 00
AT CALDWELL.	
Ice house	50 00
Hotel	2,400 00
Total	$1,915,799 66
Valuation per mile	$ 4,658 48

WOOD RIVER BRANCH.

69 79 miles road-bed, right of way, tracks, and all other property not hereinafter specified, at $4,000 per mile	$279,160 00
Three depots at $600	1,800 00
Three water tanks at $500	1,500 00
Three section houses at $250	750 00
Total Wood River Branch	$ 283,210 00
Valuation per mile	$ 4,058 03

UTAH AND NORTHERN RAILWAY COMPANY.

MILEAGE.

Oneida County, narrow guage	21.45	
Bingham County, narrow guage	55.59	
Number of miles of narrow guage		77.04
Bingham County, broad guage		129 45
Total mileage		206 49

NARROW GUAGE.

77 04 miles narrow-guage road-bed, right of way, main tracks, and all other property situated on said right of way and not hereinafter specified, at $2,500 per mile	$ 192,600 00
4.12 miles side-track, spurs and switches, at $800 per mile	3,296 00
77.04 miles, proportionate value of narrow-guage rolling stock at $275 per mile	21,186 00
Four depots at $250	1,000 00
Five section houses at $160	800 00
Three water tanks at $320	960 00
One tenement	180 00
Total	$ 220,022 00
Valuation per mile	$ 2,855 94

BROAD GUAGE.

129 45 miles of broad-guage road-bed, right of way, main track and all other property not hereinafter specified, at $4,000 per mile	$ 517,800 00
6 91 miles side-track, spurs and switches at $1 000 per mile	6,910 00
129 45 miles proportionate value of broad-guage rolling stock at $650 per mile	84,142 50
Six depots at $225	1,350 00
Fourteen section houses at $150	2,100 00
Nine water tanks at $400	3,600 00
One telegraph office	1,250 00
Total valuation	$ 616,152 50
Valuation per mile	$ 4,759 77

CŒUR D'ALENE RAILWAY AND NAVIGATION COMPANY.

MILEAGE.

Kootenai County	3 33
Shoshone County	28 20
Total mileage	31.53

NAMES OF STATIONS.

Mission	Kingston	Wardner
Osborn	Wallace	Burke

Road-bed, superstructure, per mile	$4,000 00
Structures situate thereon, per mile	73 00
Rolling stock, per mile	467 00
Side tracks, per mile	25 00
Furniture and fixtures, per mile	20 00
Total per mile	$4,585 00

Statement showing the number of miles, the assessed valuation per mile and the total assessed valuation of railroads in the Territory of Idaho as determined by the Territorial Board of Equalization, May 29, 1888.

RAILWAY COMPANIES.

Name of County.	Name of Railroad.	Miles in County.	Valuation Per Mile.	Aggregate Valuation.
Ada	Oregon Short Line Railway Co	75.58	$6,500 00	$ 491,370 00
Alturas	Oregon Short Line Railway Co	252 13	6,500 00	1,638,845 00
Bear Lake	Oregon Short Line Railway Co	45 48	6,500 00	295,620 00
Bingham	Oregon Short Line Railway Co	58 31	6,500 00	379,015 00
Oneida	Oregon Short Line Railway Co	21.44	6,500 00	139,360 00
Washington	Oregon Short Line Railway Co	28.10	6,500 00	182,650 00
		481 04		$3,126,760 00
Oneida	Utah & Northern Railway Co	*21 45	5,000 00	$ 107,250 00
Bingham	Utah & Northern Railway Co	*55 30	5,000 00	276,500 00
Bingham	Utah & Northern Railway Co	†129 45	6,500 00	841,425 00
		206 40		$1,226,625 00
Kootenai	Cœur d'Alene R'y & Nav. Co	3 33	5,000 00	$ 16,666 66
Shoshone	Cœur d'Alene R'y & Nav. Co	27	5,000 00	135,000 00
		30.33		$151,666 66

*Narrow-guage mileage. †Broad guage mileage.

Statement showing the number of miles of telegraph in the several counties of the Territory of Idaho, and the assessed valuation of the same, for one, two, three, four and

five wires, as determined by the Territorial Board of Equalization, May 4, 1888.

TELEGRAPH LINES

Counties.	Name of Telegraph Company.	No. of Miles.	Valuation Per Mile.	Aggregate Valuation.
		1 Wire		
Ada	Western Union	75.47	$50 00	$5,173 50
Alturas	Western Union	251.46	50 00	12,573 00
Bear Lake	Western Union	45 34	50 00	2,267 00
Bingham	Western Union	57.72	50 00	2,286 00
Oneida	Western Union	21 97	50 00	1,098 00
Washington	Western Union	28.08	50 00	1,404 00
Kootenai	Western Union	12.0	50 00	600 00
		492.04		
		2 Wires		
Ada	Western Union	20 0	$70 00	1,400 00
		3 Wires		
Bingham	Western Union	122.24	$90 00	11,001 60
		4 Wires		
Bingham	Western Union	40.0	$110 00	4,400 00
Oneida	Western Union	21.45	110 00	2,359 50
		61.45		
		5 Wires		
Kootenai	Western Union	87 0	$130 00	11,310 00
Bingham	Western Union	21.81	130 00	2,965 30
		108 81		$58,038 40
		1 Wire		
Kootenai	Spokane F. & Wardner Telephone.	42.0	$50 00	$2,100 00
Shoshone	Spokane F. & Wardner Telephone.	13.0	50 00	650 00
		55.0		$2,750 00

STATEMENT XIX.

Consolidated abstract of assessment of the Territory of Idaho as returned by the assessors of the several counties for the year 1887.

REAL ESTATE, IMPROVEMENTS AND MONEY.

Counties.	Improved Land, Patented.			Improved Land, Unpatented.				
	Number of Acres.	Value of the Lands.	Improvem'nts on Lands.	Number of Acres.	Improvem'nts on Lands.	Town Lots and Impr'vm'nts	Value of Irrigating & Mining Ditches.	Money on Hand
Ada County	75,798	$ 919,041 00	$ 553,212 00	3,748	$ 75,254 00	.....	$ 15,000 00	$ 32,253 00
Alturas County	68,948	.....	171,842 00	.....	.....	$619,122 00	.....	43,085 00
Bear Lake County	11,690	65,880 00	79,779 00	43,200	29,910 00	.....	.....	2,373 00
Bingham County	40,000	200,000 00	75,000 00	.....	41,410 00	.....	.....	.....
Boise County	10,261	53,398 00	35,800 00	13,200	80,800 00	.....	61,690 00	13,831 00
Cassia County	29,886	83,276 00	31,850 00	.....	36,025 00	13,340 00	5,200 00	.....
Custer County	3,716	30,000 00	30,000 00	41,100	110,373 00	40,000 00	9,440 00	6,780 00
Idaho County	.....	.....	133,444 00	.....	71,185 00	34,925 00	28,075 00	9,465 00
Kootenai County	54,352	142,985 00	18,740 00	.....	29,245 00	.....	.....	1,947 00
Lemhi County	724	26,092 00	15,000 00	.....	171,135 00	.....	4,000 00	9,875 00
Nez Perce County	239,862	810,397 00	327,796 00	.....	10,306 00	.....	.....	13,636 00
Oneida County	44,542	135,209 00	105,880 00	56,257	39,930 00	10,875 00	21,660 00	345 00
Owyhee County	12,793	47,800 00	30,445 00	10,800	62,895 00	.....	1,200 00	9,000 00
Shoshone County	80	21,095 00	.....	.....	349,474 00	.....	16,300 00	.....
Washington County	32,719	97,188 00	.....	.....	.....	.....	500 00	3,154 00
	625,371	$2,312,430 00	$1,608,788 00	168,305	$1,097,922 00	$718,362 00	$162,965 00	$145,744 00

STATEMENT XIX—Continued

Abstract of assessment of the Territory of Idaho as returned by the assessors for the year 1887 of all live stock

HORSES, COWS AND STOCK CATTLE

COUNTIES.	HORSES.						COWS.				STOCK CATTLE.	
	Thorough bred		American.		Mixed.		Thorough-bred		American.			
	No.	Value	No.	Value.	No	Value.	No	Value	No.	Value	No.	Value
Ada County			9,450	$303,200 00					1,417	$ 33,514 00	19,474	$ 288,600 00
Alturas County					6,846	$ 206,432 00					22,959	384,547 00
Bear Lake County			1,802	69,795 00			1,216	852,050 00			3,437	50,535 00
Bingham County					6,631	163,275 00					20,229	323,664 00
Boise County	33	$ 3,125 00	1,746	67,739 00			2,184	42,068 00			2,573	37,088 00
Cassia County	14	3,800 00	463	22,505 00	4,225	96,233 00	52	2,620 00	442	11,030 00	22,724	362,244 00
Custer County					2,492	50,371 00					9,493	182,042 00
Idaho County	38	5,075 00			7,232	136,579 00	7	700 00	486	8,920 00	10,430	144,255 00
Kootenai County					422	18,615 00			487	14,870 00	609	8,245 00
Lemhi County					2,636	78,374 00					9,813	181,806 00
Nez Perce County					5,868	148,925 00			2,541	49,070 00	13,371	132,200 00
Oneida County					3,860	107,541 00			2,586	51,790 00	13,934	209,540 00
Owyhee County			8,909	211,571 00			15	1,500 00			34,656	530,290 00
Shoshone County			216	13,304 00	113	1,630 00			300	7,655 00	276	3,702 00
Washington County					5,274	151,605 00					6,499	100,057 00
	85	$12,000 00	22,586	$688,114 00	45,599	$1,199,580 00	3,474	898,938 00	8,259	$176,849 00	190,477	$2,936,815 00

STATEMENT XIX—Continued.

Abstract of assessment of the Territory of Idaho as returned by the assessors for the year 1887 of all live stock.

MULES, JACKS, GOATS, OXEN, SHEEP, HOGS, COLTS AND BEEF CATTLE.

Counties.	Mules.		Jacks and Jennies.		Angora Goats.		Oxen.		Common Sheep.		Hogs.		Colts.		Beef Cattle.	
	No.	Value.	No	Value.	No	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Ada	100	$ 7,514 00							40,000	$ 80,000 00	1,417	$ 3,627 00				
Alturas									23,051	33,733 00	1,552	5,041 00				
Bear Lake	33	831 00					24	$ 579 00	1,153	2,306 00	625	1,274 00				
Bingham									8,322	12,483 00	371	1,855 00				
Boise	33	2,670 00					87	3,497 00	1,278	2,556 00	742	2,496 00			142	$3,545 00
Cassia	168	5,345 00	2	$1,000 00	3,430	$6,860 00	130	3,390 00	23,490	46,980 00	514	1,481 00				
Custer									7,798	13,761 00	172	1,292 00				
Idaho	41	1,795 00					10	240 00	8,949	8,949 00	3,124	6,242 00				
Kootenai	24	1,545 00					20	920 00	59	98 00	231	501 00	108	$ 1,108 00	35	875 00
Lemhi	230	9,640 00	6	275 00							230	1,315 00				
Nez Perce	343	9,259 00							4,646	4,640 00	3,038	3,038 00				
Oneida	22	625 00							14,908	22,373 00			801	9,257 00		
Owyhee	60	1,500 00	50	1,000 00			10	250 00	52,075	91,131 00	217	651 00				
Shoshone	62	4,010 00	3	45 00			10	510 00			138	552 00				
Washington									20,863	29,272 00	3,086	5,296 00				
	1,194	$44,734 00	61	$2,320 00	3,430	$6,860 00	291	$9,386 00	206,586	$348,282 00	15,451	$31,623 00	909	$10,365 00	177	$4,420 00

STATEMENT XIX—Continued.

Abstract of certain kind and class of personal property as returned by the assessors of the several counties for the year 1887.

PERSONAL PROPERTY.

COUNTIES.	Bank Stock	Mortgages	Solvent Credits	Furniture	Farming Utensils	Goods, Wares and Merchandise	Machinery	No. of Sewing Machines	Value of Sewing Machines	Libraries	Store and Saloon Fixtures	Musical Instruments
Ada County	...	...	$200,000 00	...	$ 8,078 00	$ 161,900 00	...	...	...	...	...	$ 9,000 00
Alturas County	...	$ 84,983 00	23,332 00	$22,247 00	7,580 00	219,388 00	$ 30,130 00	...	...	...	$16,645 00	1,660 00
Bear Lake County	...	...	...	...	1,401 00	29,111 00	4,030 00	...	...	...	2,000 00	...
Bingham County	...	...	...	8,445 00	...	124,815 00	9,680 00		...	...	...	...
Boise County	...	...	75,633 00	...	...	75,250 00	...	...	...	$ 1,215 00	...	2,057 00
Cassia County	...	6,271 00	...	...	4,000 00	17,265 00	...	...	...	650 00	650 00	450 00
Custer County	...	27,385 00		9,875 00	9,734 00	84,970 00	61,185 00	61	$ 1,450 00	230 00	9,260 00	1,470 00
Idaho County	...	34,476 00	6,175 00	...	...	52,840 00	...	...	...	...	...	775 00
Kootenai County	...	...	1,852 00	1,585 00		23,230 00	11,090 00	78	1,235 00	...	2,341 00	1,410 00
Lemhi County	...	...	68,177 00	2,352 00	7,860 00	80,000 00	...	72	1,260 00	1,680 00	10,000 00	1,430 00
Nez Perce County	$150,000 00	...	45,640 00	8,060 00	26,320 00	211,330 00	15,000 00	301	2,940 00	3,100 00	...	8,785 00
Oneida County	...	...	9,615 00	11,564 00	22,871 00	22,240 00	9,055 00	260	4,036 00	...	735 00	1,475 00
Owyhee County	...	...	1,411 00	9,849 00	...	24,250 00	...	375	6,[illegible] 00	250 00	6,500 00	1,200 00
Shoshone County	...	...	...	...	...	74,030 00	...	...	...	3,000 00	...	1,515 00
Washington County	...	...	...	...	...	31,530 00	11,683 00	...	...	...	...	...
	$150,000 00	$153,115 00	$431,865 00	$74,868 00	$88,813 00	$1,231,255 00	$[illegible]1,853 00	1,147	$16,021 00	$10,125 00	$48,131 00	$32,127 00

STATEMENT XIX—Continued.

Consolidated abstract of certain kinds and classes of personal property listed by the assessors of the respective counties, and returned for the year 1887.

PERSONAL PROPERTY—Continued.

Counties.	Harness, Robes and Saddles	Lumber	Wagons and Vehicles	Watches, Jewelry and Plate	Wool	Other Personal Property	Wines, Liquors, Butter and Cheese	Steamers and Vessels, Total Value	Produce
Ada County	$ 9,211 00	$20,000 00	$ 40,458 00	$ 4,615 00	$ 4,500 00	.....	.....	.....	.....
Alturas County	4,312 00	17,880 00	42,888 00	1,845 00	4,160 00	$ 23,904 00	.....	.....	.....
Bear Lake County	..	.....	4,897 00	.....	..	.....	.....	.....	.....
Bingham County	....	.....	15,780 00	.....	.....	.....	.....	....	.....
Boise County	.....	1,180 00	11,492 00	3,150 00	14,988 00	21,325 00	.....	.....	.....
Cassia County	.....	.....	13,438 00	790 00	.....	7,800 00	$ 500 00	.....	$ 460 00
Custer County	.....	1,200 00	12,275 00	6,337 00	7,370 00	.....	5,028 00	.....	127,207 00
Idaho County	.....	..	14,435 00	200 00	.....	45,335 00	.....	.....	1,252 00
Kootenai County	2,220 00	925 00	6,805 00	1,557 00	505 00	.....	.....	$17,950 00	135 00
Lemhi County	.....	9,145 00	10,318 00	1,890 00	.....	3,500 00	29,244 00	..	3,100 00
Nez Perce County	1,500 00	.....	14,035 00	2,000 00	1,600 00	.....	.....	.....	9,000 00
Oneida County	.....	.....	.....	.....	.....	.....	.....	.....	1,148 00
Owyhee County	840 00	.....	3,500 00	6,900 00	12,000 00	.....	4,590 00	..	5,042 00
Shoshone County	.....	14,150 00	.....	1,825 00	.....	.....	12,000 00	.....	.....
Washington County	.....	..	.....	.....	.....	104,555 00	.....	.....	.....
	$83 00	$64,480 00	$190,321 00	$31,719 00	$45,123 00	$206,414 00	$51,922 00	$17,950 00	$144,344 00

STATEMENT XIX—Continued.

Consolidated abstract of toll roads, ferries, franchises, mining claims, quartz mills, etc., etc., for 1887.

PERSONAL AND REAL PROPERTY

COUNTIES	Toll Roads		Quartz Mills		Concentrators		Samplers.		Smelters.		Franchises assessed by Territorial Board of Equalization.	Improvements on Mining Claims (Quartz)	Ferries	Patented Mining Claims
	No	Value.	No	Value.	No.	Value.	No	Value	No	Value				
Ada														
Alturas	2	$ 1,600 00	12	$125,250 00	8	$16,800 00	3	$4,700 00	3	$11,500 00	$ 54,290 00			
Bear Lake.														
Bingham.														
Boise	4	5,800 00	12	45,050 00										
Cassia			1	5,000 00									$800 00	
Custer	1	2,000 00	2	52,000 00	2	20,000 00			3	20,000 00		$ 81,760 00		$25,950 00
Idaho.				1,300 00										
Kootenai	1	2,000 00	1								104,700 00			
Lemhi.				13,460 00					2	18,000 00		21,025 00		
Nez Perce.											21,600 00			
Oneida														
Owyhee			6	25,450 00										
Shoshone.	1	160 00	3	45,500 00	1	25,000 00			2	3,000 00				
Washington.														
	9	$11,500 00	37	$313,010 00	11	$61,800 00	3	$4,700 00	10	$52,500 00	$180,500 00	$102,725 00	$800 00	$25,950 00

STATEMENT XIX—Continued.

Abstract as returned by the assessors of the several counties of the Territory of Idaho on the 10th day of September, 1887.

POLL TAX AND FRUIT TREE STATISTICS.

COUNTIES.	No. of Persons Liable for Poll Tax	No. of Persons Exempt	FRUIT TREES PLANTED AND GROWING. Apricots	Apple	Pear	Peach	Quince and Nectarine.	Prune	Plum	Cherry
Ada County	1,000	...	..	48 400	5,100	10,500	350	12,100	8,200	6,100
Alturas County	2,160	432	..	...	...	...	...	...	..	...
Bear Lake County	700	133	50	1,925	155	214	..	...	430	165
Bingham County	1,000	...	2,000	10,000	400	400	..	...	1,000	1,500
Boise County	...	...	...	...	...	...	...	...	...	...
Cassia County	373	143	50	5,000	500	500	...	...	1,000	500
Custer County	700	...	40	1,029	110	...		...	237	196
Idaho County		...	...	...	...	...		...	...	...
Kootenai County	375	...	...	...		...	...			...
Lemhi County	20	100	25	662	48	...	...	...	15	47
Nez Perce County	1,533	...		...			...		...	
Oneida County	800		20	501	422	349	...	...	...	429
Owyhee County	...	...	44	3,518	304	630		559	206	31
Shoshone County	...	...	..			...			..	...
Washington County	300	230	...			...	..	...		...
	9,240	1,038	2,238	69,635	7,099	12,593	350	12,659	11,088	8,968

STATEMENT XX.

Consolidated abstract of assessment of the Territory of Idaho as returned by the assessors of the several counties for the year 1888.

REAL ESTATE, IMPROVEMENTS AND MONEY.

COUNTIES	IMPROVED LAND, PATENTED.			IMPROVED LAND, UNPATENTED.			Value of Irrigating & Mining Ditches
	Number of Acres.	Value of the Lands.	Improvem'nts on Lands.	Number of Acres	Improvem'nts on Lands.	Town Lots and Impr'vm'nts	
Ada County	80,570	$ 677,117 00	$ 501,032 00	38,500	$ 201,226 00	.....	$ 15,000 00
Alturas County	37,150	62,838 00	63,140 00	67,033	83,220 00	.....	25,362 00
Bear Lake County	12,000	72,000 00	60,000 00	11,642	40,840 00	$ 70,030 00	.....
Bingham County	56,079	124,174 00	65,000 00	.....	73,131 00	95,825 00	.....
Boise County	11,177	13,455 00	10,750 00	.....	.....	84,375 00	56,605 00
Cassia County	32,840	126,265 00	49,510 00	.....	15,270 00	38,737 00	3,204 00
Custer County	.....	.....	.....	22,090	273,696 00	.....	6,570 00
Idaho County	68,556	.....	107,407 00	42,856	34,025 00	.....	28,100 00
Kootenai County	60,000	102,433 00	11,000 00	.....	30,340 00	87,407 50	.....
Latah County	158,991	794,937 00	97,043 00	.....	19,560 00	.....	.....
Lemhi County	2,140	42,000 00	35,000 00	.....	220,500 00	.....	8,540 00
Nez Perce County	85,018	.....	341,016 00	30,160	159,096 00	185,342 00	.....
Oneida County	48,897	170,025 00	104,481 00	.....	.....	44,457 00	21,560 00
Owyhee County	14,032	48,459 67	28,597 00	37,795	55,035 00	.....	1,700 00
Shoshone County	80	30,000 00	30,000 00	.....	392,000 00	10,000 00	23,500 00
Washington County	37,244	342,041 00	127,154 00	.....	.....	.....	.....
	704,813	$2,635,764 67	$1,652,120 00	790,076	$1,618,905 00	$617,080 50	$190 141 00

STATEMENT XX—Continued.

Abstract of assessment of the Territory of Idaho as returned by the assessors for the year 1888 of all live stock.

HORSES, COWS AND STOCK CATTLE.

COUNTIES.	HORSES. Thoroughbred		HORSES. American		HORSES. Mixed.		COWS. Thoroughbred.		COWS. American.		STOCK CATTLE.	
	No.	Value	No.	Value.	No	Value	No.	Value.	No.	Value.	No.	Value.
Ada County			9,125	$ 274,975 00					1,250	$ 25,000 00	18,125	$ 217,500 00
Alturas County			7,363	213,388 00							23,832	269,183 00
Bear Lake County			213	12,780 00	2,897	68,484 00					8,585	112,356 00
Bingham County					6,647	171,021 00					19,538	273,532 00
Boise County	34	3,690 00	2,553	73,057 00					2,384	42,085 00	2,883	34,213 00
Cassia County	57	8,175 00	1,562	59,160 00	3,397	68,198 00	100	2,740 00	388	7,790 00	27,371	397,168 00
Custer County					2,555	78,841 00					10,555	146,614 00
Idaho County	46	5,555 00			7,858	142,790 00	47	3,030 00	505	9,[illegible]66 00	11,590	171,017 00
Kootenai County	4	900 00	155	12,425 00	603	18,226 00	2	240 00	678	16,950 00	780	9,675 00
Latah County	30	4,500 00	4,852	169,820 00			25	1,250 00	3,600	72,000 00	3,480	52,200 00
Lemhi County			4,050	106,460 00							11,190	204,640 00
Nez Perce County					3,531	89,977 00					5,421	75,986 00
Oneida County			3,589	105,512 00					3,605	64,900 00	9,683	135,562 00
Owyhee County	20	10,000 00	9,743	226,194 00	1,000	12,000 00	48	4,800 00	32,790	393,480 00	26,811	267,510 00
Shoshone County			200	12,000 00	120	1,800 00			150	4,250 00	275	4,125 00
Washington County					6,777	173,493 00					8,531	108,708 00
	191	$32,820 00	43,185	$1,265,771 00	36,385	$824,229 00	222	$12,960 00	45,350	$635,521 00	188,560	$2,479,789 00

STATEMENT XX—Continued.

Abstract of assessment of the Territory of Idaho of all live stock, as returned by the assessors of the several counties for the year 1888.

MULES, JACKS, GOATS, OXEN, SHEEP, HOGS, COLTS AND BEEF CATTLE

COUNTIES	Mules.		Jacks and Jennies		Angora Goats	Oxen.		Common Sheep.		Hogs		Colts.		Beef Cattle	
	No.	Value.	No	Value.		No.	Value.	No.	Value	No.	Value	No	Value.	No	Value
Ada	170	$ 7,829 00						35,000	$ 70,000 00	1,200	$ 3,000 00				
Alturas	183	7,404 00						31 102	45,670 00	1,622	5,125 00				
Bear Lake	41	1,640 00				24	$ 600 00	1,212	2,424 00	468	1,373 00				
Bingham								10,777	15,390 00	695	2,199 00				
Boise	55	4,120 00				29	2,125 00	2,862	5,724 00	571	1,836 00			215	$ 4,825 00
Cassia	191	7,140 00	1	$ 500 00	$6,862 00	132	3,430 00	30,250	60,500 00	574	1,308 00				
Custer	300	1,200 00	40	300 00				12,220	24,440 00	100	500 00				
Idaho	34	1,200 00				12	310 00	9,405	9,405 00	1,988	3,976 00				
Kootenai	32	1,970 00				64	2,825 00	1,520	1,899 00	183	740 00	149	$ 2,735 00		
Latah	42	1,260 00				75	1,875 00	320	480 00	2,577	5,154 00	1,476	22,142 00	4,060	64,960 00
Lemhi	300	12,000 00	15	750 00	50 00			50	250 00	325	2,275 00				
Nez Perce	122	3,740 00						8,600	12,900 00	556	1,340 00				
Oneida								10,286	15,430 00						
Owyhee	80	3,000 00	80	1,600 00		10	250 00	97,835	135,176 00	680	2,040 00	2,434	43,812 00	6,627	132,540 00
Shoshone	50	2,750 00	3	30 00		10	400 00	200	300 00	150	600 00			55	1,237 00
Washington								27,060	40,517 00	2,268	4,969 00				
	1,590	$55,343 00	139	$3,180 00	$6,912 00	362	$11 815 00	278,699	$440,505 00	13,958	$30,434 00	4,059	$68,689 00	10,957	$203,562 00

STATEMENT XX—Continued.

Abstract of certain kind and class of personal property as returned by the assessors of the several counties for the year 1888.

PERSONAL PROPERTY.

Counties.	Bank Stock	Mortgages	Solvent Credits	Furniture	Farming Utensils	Goods, Wares and Merchandise	Machinery	Value of Sewing Machines	Libraries	Store and Saloon Fixtures	Musical Instruments
Ada County	....	$ 10,000 00	$175,000 00	$21,135 00	$ 7,400 00	$ 195,000 00	....	....	....	$ 6,500 00	$ 6,600 00
Alturas County	....	95,264 00	15,308 00	14,185 00	4,240 00	197,535 00	$ 56,355 00	$ 1,430 00	....	8,821 00	4,630 00
Bear Lake County	....	....	....	....	5,690 00	45,735 00	2,860 00	2,000 00	....	2,500 00	1,000 00
Bingham County	....	....	....	6,000 00	10,101 00	104,725 00	....	....	....	2,000 00	2,000 00
Boise County	$12,909 00	38,462 00	21,969 40	6,275 00	640 00	58,465 00	200 00	....	$220 00	....	6,255 00
Cassia County	2,000 00	7,633 00	1,000 00	1,500 00	....	18,775 00	4,805 00	120 00	650 00	550 00	700 00
Custer County	....	....	55,370 00	3,401 00	7,517 00	73,570 00	27,380 00	1,490 00	2,000 00	7,020 00	1,980 00
Idaho County	....	26,145 00	17,824 00	875 00	6,373 00	49,575 00	3,305 00	....	275 00	....	995 00
Kootenai County	....	....	....	1,950 00	4,505 00	20,825 00	....	1,230 00	....	3,430 00	1,598 00
Latah County	....	....	65,365 00	5,000 00	15,000 00	93,000 00	10,500 00	14,113 00	....	5,400 00	3,540 00
Lemhi County	....	30,000 00	108,042 00	4,625 00	9,980 00	113,495 00	13,000 00	3,450 00	4,800 00	15,000 00	3,260 00
Nez Perce County	79,500 00	....	....	2,750 00	....	87,740 00	....	2,750 00	....	....	1,000 00
Oneida County	....	....	10,145 00	7,889 00	2,192 00	22,300 00	18,400 00	4,454 00	....	800 00	1,500 00
Owyhee County	....	....	30,307 00	12,950 00	12,000 00	28,210 00	15,000 00	8,000 00	3,000 00	7,500 00	4,110 00
Shoshone County	....	....	204,800 00	2,500 00	3,000 00	152,560 00	17,500 00	490 00	....	2,000 00	3,000 00
Washington County	....	26,483 00	....	1,155 00	7,840 00	36,450 00	3,075 00	....	....	....	1,545 00
	$94,300 00	$233,087 00	$708,130 4	$91,090 00	$96,547 00	$1,297,870 00	$181,380 00	$39,437 00	$10,945 00	$61,521 00	$43,623 00

STATEMENT XX—Continued.

Consolidated abstract of certain kinds and classes of personal property listed by the assessors of the respective counties, and returned upon the assessment book for the year 1888.

PERSONAL PROPERTY—Continued.

COUNTIES	Harness, Robes and Saddles	Lumber	Wagons and Vehicles	Watches, Jewelry and Plate	Wood	Other Personal Property	Wines, Liquors, Butter and Cheese	Steamers, Vessels, and Water Crafts Total Value	Produce
Ada County		$ 11,250 00	$ 35,520 00	$ 4,600 00	$ 3,600 00				
Alturas County	$ 9,440 00	18,616 00	28,447 00	2,247 00	1,651 00				
Bear Lake County	3,000 00	1,000 00	12,738 00	7,560 00		$ 1,887 00			
Bingham County	15,935 00		15,504 00			29,350 00			
Boise County	667 00	12,282 00	12,715 00	3,000 00	12,231 00	38 163 75			
Cassia County	3,720 00		15,013 00	320 00		8,452 00	$ 375 00	$ 1,200 00	$ 100 00
Custer County		6,000 00	11,058 00	2,845 00	12,000 00		3,100 00		
Idaho County		3,700 00	12,219 00	150 00		172,229 00			1,530 00
Kootenai County	2,815 00	9,059 00	10,965 00	1,576 00		13,900 00	1,430 00	25,795 00	680 00
Latah County	6,650 00	35,900 00	41,250 00	8,960 00	2,000 00	28,070 00			1,250 00
Lemhi County	6,850 00	12,840 00	15,075 00	2,300 00	10,000 00		22,200 00		
Nez Perce County		1,400 00		1,560 00	4,000 00	11,700 00			20,550 00
Oneida County	1,545 00		13,211 00			15,025 00			980 00
Owyhee County		300 00	11,000 00	16,380 00	2,700 00	105,874 00	2,496 00		
Shoshone County	500 00	4,000 00	1,000 00	2,500 00	2,400 00		12,750 00		1,000 00
Washington County			11,110 00						
	$51,122 00	$116,341 00	$246,825 00	$53,998 00	$64,582 00	$420,650 75	$42,351 00	$26,995 00	$26,090 00

STATEMENT XX—Continued.

Consolidated abstract of toll roads, ferries, franchises, mining claims, quartz mills, etc., etc., 1888.

PERSONAL AND REAL PROPERTY

COUNTIES.	Toll Roads.		Quartz Mills		Concentrators		Samplers.		Smelters.		Franchises not assessed by Territorial Board of Equalization.	Improvements on Mining Claims (Quartz).	Ferries.	Patented Mining Claims.
	No.	Value.	No.	Value.	No	Value.	No.	Value.	No.	Value.				
Ada	..	.....	..	.....	..	.....	..	.....	..	.....	.....	.....	.....	.....
Alturas	2	$ 2,000 00	16	$110,404 00	16	$ 34,200 00	4	$6,200 00	4	$ 8,000 00	$ 51,100 00	.....	.....	.....
Bear Lake	..	.....	..	.....	..	.....	..	.....	..	.....	.....	.....	.....	.....
Bingham	3	10,000 00	2	23,100 00	..	.....	..	.....	..	.....	.....	.....	.....	.....
Boise	4	5,800 00	..	58,950 00	..	.....	..	.....	..	.....	.....	$10,950 00	$ 100 00	.....
Cassia	..	.....	..	.....	..	.....	..	.....	..	.....	.....	.....	.....	.....
Custer	1	5,000 00	..	50,000 00	..	40,000 00	..	.....	3	50,000 00	.....	30,000 00	.....	.....
Idaho	..	2,000 00	..	2,650 00	..	.....	..	.....	..	.....	.....	.....	.....	.....
Kootenai	1	3,000 00	..	.....	..	1,500 00	..	.....	..	.....	79,255 71	15,000 00	.....	.....
Latah	..	.....	..	.....	..	.....	..	.....	..	.....	.....	.....	.....	.....
Lemhi	..	.....	..	65,000 00	..	500 00	..	.....	..	60,000 00	.....	15,000 00	.....	$100,000 00
Nez Perce	..	.....	..	.....	..	.....	..	.....	..	.....	.....	.....	.....	.....
Oneida	..	.....	..	.....	..	.....	..	.....	..	.....	.....	.....	.....	.....
Owyhee	3	10,000 00	..	19,570 00	..	10,000 00	..	.....	..	.....	.....	.....	.....	11,495 00
Shoshone	1	2,000 00	..	27,500 00	..	80,000 00	..	.....	..	25,000 00	.....	.....	.....	41,000 00
Washington	..	.....	..	.....	..	.....	..	.....	..	.....	.....	.....	1,500 00	.....
	15	$39,800 00	18	$357,174 00	16	$160,000 00	4	$6,200 00	7	$143,000 00	$130,355 71	$70,950 00	$1,600 00	$152,495 00

STATEMENT XIX—Continued

Abstract as returned by the assessors of the several counties of the Territory of Idaho on the 10th day of September, 1888.

POLL TAX AND FRUIT TREE STATISTICS, ETC

COUNTIES.	No. of Persons Liable for Poll Tax	No. of Persons Exempt.	FRUIT TREES PLANTED AND GROWING. Apricots	Apple	Pear	Peach	Quince and Nectarine	Prune	Plum	Cherry	Telephone and Telegraph Lines	Name of County Assessors	Postoffice Address of the Assessors
Ada County				50,000	5,160	10,500	350	15,000	8,500	5,000	$ 6,473 50	Geo Pettingill	Boise City
Alturas County											12,773 00	W. W. Yeates	Hailey
Bear Lake County	725			3,000	50	50			100	800	2,267 00	I. A Mills	Paris
Bingham County			132	8,293	695	490			1,404	1,175	21,252 00	G. W. Gorton	Blackfoot
Boise County				10,000	1,000	2,000	100	100	2,000	200	1,500 00	Ben T. Davis	Idaho City
Cassia County	390	75		4,000	300	500		1,000		500		Hardy Sears	Albion
Custer County	751			1,412					231	215		F. B Willis	Challis
Idaho County												I. N Rice	Mt Idaho
Kootenai County				4,777	411	282		418	96	376	1,410 00	John J. Costello	Rathdrum
Lemhi County	350	80	15	625	103	43		50	40	241		L. F. Weber	Salmon City
Nez Perce County	447	213										F. E. Mix	Lewiston
Oneida County	750		64	2,446	230	147			359	315		James Daniels	Malad
Owyhee County	620	120	110	4,127	535	927		798	380	92		S. J Pritchard	Silver City
Shoshone County											2,700 00	J. B. Fenn	Murray
Washington County											1,400 00	J. M. Canary	Weiser
Latah County	1,627	295		12,800	400				6,000	7,800	2,109 00	L. C. Roberts	Moscow
	5,650	783	321	101,390	8,624	14,939	450	17,366	19,110	16,714	$51,684 50		

STATEMENT XXI.

Gross receipts of the Territorial Treasury, as reported by the several County Treasurers, for the years ending November 1, 1887, and November 1, 1888.

COUNTIES.	Subseq'nt Tax and Delinq'nt Tax	Delinquent Tax.			Property Tax.				Licenses.		Poll Taxes.		Gross Proceeds of Toll Roads, Ferries & Bridges.
	1886.	1884-5	1885-6.	1887.	1886	1887.	1887.	1888.	1887.	1888.	1887	1888.	1888.
Ada	$ 87 36	$1 34	$ 2 07	$ 337 15	$ 6,182 16	$ 239 17	$ 9,509 12	$ 184 05	$ 684 00	$ 600 50	$ 595 00	$ 654 00	$ 35 22
Alturas	483 28	5 35	34	523 40	6,981 23	455 39	11,824 05	417 57	1,550 49	658 60	950 00	1,437 00	1 50
Bear Lake	.....	..	. .	28 00	1,072 50	160 85	5,491 50	174 60	196 20	193 00	556 00	630 00	.....
Bingham	.....	... ..	. .	49 70	4,843 93	186 16	7,693 25	42 24	513 20	535 80	733 33	1,113 17	78 27
Boise	13 21	... ..	..	18 52	925 72	613 19	1,667 68	396 38	594 80	467 10	751 00	974 00	43 39
Cassia	66 72	. ....	... ...	143 80	1,527 48	100 21	2,493 10	101 13	114 80	146 70	278 00	199 00	18 47
Custer	26 35	.....	.. ....	68 41	1,642 34	132 40	2,663 56	70 95	563 80	493 30	530 00	525 00	30 35
Idaho	70 80	.... .	6 45	150 11	1,379 28	207 03	2,232 34	285 77	153 02	196 50	357 32	806 00	.....
Kootenai	22 66	.....	68	650 65	548 78	65 86	648 53	11 23	319 20	310 40	308 00	322 00	11 46
Latah	... . .	..	.....	.....	.....	...	.....	110 69	. .	114 20	.....	99 00	....
Lemhi	44 75	. ...	11 10	62 46	1,164 36	195 76	2,334 05	. . ....	426 50	384 90	709 00	620 00	... .
Nez Perce	3 22	....	12 73	391 73	4,622 16	17 35	6,512 29	.... .	636 30	498 50	887 00	1,056 00	59 50
Oneida	212 15	. ..	11 55	31 51	1,626 95	237 33	3,390 50	103 44	225 20	195 40	481 00	609 00	.....
Owyhee	85 01	.....	. ....	135 12	2,285 93	130 01	3,628 42	90 85	246 00	260 80	273 00	396 00	47 80
Shoshone	93 71	. ..	24 00	283 44	723 25	27 84	1,681 69	24 80	1,215 40	1,384 70	1,117 00	804 00	15 98
Washington	197 33	2 40	. . ..	149 61	1,152 75	181 69	2,249 66	243 97	208 20	195 00	176 00	185 00	10 50
	$1,406 55	$9 18	$68 92	$3,023 70	$36,088 82	$2,950 24	$60,719 74	$2,264 67	$7,597 11	$6,636 00	$8,711 65	$9,438 1	$352 62

STATEMENT XXII

Commissions for assessing, auditing, collecting and paying in Territorial licenses, poll and property taxes for the years 1887 and 1888.

Counties	Assessors and Tax Collectors' Commissions.		Auditors' Commissions.		Treasurers' Commissions		Sheriffs' Commissions.		Totals	
	1887.	1888	1887.	1888.	1887.	1888	1887.	1888	1887.	1888
Ada County	$ 594 44	$ 800 06	$ 51 96	$ 348 44	$ 238 62	$ 338 50	$ 22 22	$ 36 04	$ 872 24	$ 1,513 04
Alturas County	675 92	1,110 92	287 76	445 83	287 76	445 83	68 83	39 51	1,320 27	2,042 09
Bear Lake County	171 24	273 71	27 97	99 52	62 26	99 52	9 82	12 18	271 29	491 78
Bingham County	469 65	711 93	189 70	282 99	189 70	282 99	26 35	32 07	875 40	1,319 98
Boise County	206 10	272 73	83 92	105 70	83 92	105 70	24 55	14 49	398 49	498 62
Cassia County	155 27	216 51	65 02	92 51	63 13	92 51	5 72	8 79	289 14	410 88
Custer County	165 44	274 93	68 87	114 62	66 95	114 62	29 10	29 58	330 36	537 03
Idaho County	167 20	308 13	64 88	110 31	66 25	110 31	7 56	11 78	305 89	555 34
Kootenai County	90 15	140 37	37 25	58 49	38 06	58 49	16 28	18 63	181 77	275 98
Lemhi County	.....	19 62	.....	9 71	.....	9 71	.....	6 85	.....	46 89
Latah County	190 44	254 63	77 75	102 34	76 79	102 34	21 32	23 09	375 30	483 15
Nez Perce County	458 04	642 17	170 30	233 95	172 07	233 95	31 65	29 89	832 06	1,144 31
Oneida County	212 20	319 58	83 74	129 95	84 62	129 95	10 69	11 70	391 25	600 81
Owyhee County	221 10	329 05	91 19	135 31	91 34	135 30	7 09	15 64	410 72	615 30
Shoshone County	226 69	261 67	103 81	126 07	108 63	126 08	79 48	55 38	518 61	579 95
Washington County	135 32	217 74	17 28	90 66	58 39	90 68	8 92	11 69	219 91	412 27
	$4,113 20	$6,153 65	$1,421 40	$2,476 40	$1,688 52	$2,476 48	$369 58	$357 31	$7,592 70	$11,527 42

STATEMENT XXIII.

Expenses incurred on account of property and poll taxes and licenses for the years 1887 and 1888, including receipts into the Territorial Treasury.

COUNTIES.	Total Expense on all Revenues.		Auditor, Collector and Treasurer's Commissions on Delinquent, Property, and Subsequent Taxes.		Auditor, Collector and Treasurer's Commissions on Licenses.		Auditor, Collector and Treasurer's Commissions on Poll Taxes.		Net Amount Received in the Territorial Treasury.		Expenses for Transmission of Moneys.	
	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888.	1887.	1888
Ada County	$ 872 24	$ 1,513 04	$ 687 82	$1,303 61	$ 67 12	$ 72 07	$ 117 30	$ 137 36	$ 7,076 20	$ 9,800 07	.....	.....
Alturas County	1,320 27	2,042 09	965 28	1,661 30	159 17	79 02	195 82	301 77	8,902 26	12,820 20	$ 18 00	.....
Bear Lake County	271 59	474 73	130 86	317 74	21 57	23 10	119 16	133 80	1,723 96	2,752 06	6 55	$ 5 75
Bingham County	875 40	1,319 98	656 37	1,022 08	37 10	64 15	161 93	233 75	5,449 08	8,192 45	11 84	10 00
Boise County	398 49	496 62	201 76	270 71	54 21	42 53	142 52	185 38	2,390 43	3,068 45	.....	.....
Cassia County	289 14	410 88	223 75	356 48	12 61	17 59	52 78	36 81	1,806 13	2,601 41	1 64	42
Custer County	335 60	537 03	156 12	367 60	62 94	59 18	111 30	110 25	1,964 53	3,314 54	13 49	3 28
Idaho County	305 89	555 34	214 11	362 50	16 73	23 58	75 05	169 26	1,861 56	3,121 83	14 28	12 77
Kootenai County	181 77	275 98	81 65	171 26	35 44	37 25	64 68	67 47	1,099 19	1,086 71	.....	.....
Latah County	.....	46 89	.....	15 38	.....	13 69	.....	17 82	....	277 00	.....	1 00
Lemhi County	375 30	483 15	184 12	313 38	46 88	46 10	144 30	123 58	2,165 07	2,997 46	.....	75
Nez Perce County	882 06	1,144 31	585 82	873 63	67 95	59 25	178 20	212 43	5,333 97	7,386 44	17 54	4 35
Oneida County	391 25	602 43	272 05	479 40	24 19	23 41	95 01	109 62	2,401 39	3,738 97	7 60	9 93
Owyhee County	410 72	615 30	325 68	501 04	26 96	31 26	57 33	83 00	2,675 77	3,943 69	6 40	..
Shoshone County	519 36	579 95	114 48	272 63	109 54	138 48	234 59	168 84	2,800 73	3,638 66	8 60	10 85
Washington County	220 11	412 27	160 18	350 04	23 98	23 38	36 95	38 85	1,698 35	2,621 47	5 01	6 50
	$7,509 13	$11,511 90	$4,960 05	$8,638 78	$845 39	$753 22	$1,787 01	$2,129 99	$49,357 62	$72,060 41	$110 95	$65 60

STATEMENT XXIV.

Value of all property in the respective counties of the Territory for the year 1887.

COUNTIES.	Value of Real Estate.	Value of Improvements on Real Estate.	Value of Personal Property.	Amount of Money.	Total Value of all Property.	Territorial Proportion of Taxes	Total Amount of Taxes
Ada County	$ 630,731 00	$ 665,698 00	$ 1,668,922 00	$ 32,441 00	$ 2,987,792 00	$10,457 27	$ 70,213 10
Alturas County	495,132 00	2,055,785 00	1,112,598 62	43,035 00	3,696,600 62	12,938 10	110,895 01
Bear Lake County	65,941 25	112,014 00	500,116 00	2,473 00	680,444 25	2,381 55	15,990 43
Bingham County	1,445,195 00	154,358 00	675,361 00	12,000 00	2,286,914 00	8,004 19	67,463 97
Boise County	98,528 00	168,218 00	377,415 46	12,807 00	656,968 46	2,299 39	16,424 21
Cassia County	88,046 00	93,654 00	611,203 00	...	792,903 00	2,755 50	28,524 84
Custer County	18,000 00	276,776 00	521,027 00	8,590 00	824,393 00	2,885 37	24,731 79
Idaho County	168,000 00	105,360 00	470,685 00	10,120 00	754,534 00	2,640 86	15,090 68
Kootenai County	142,947 50	57,685 00	747,914 16	1,947 00	950,493 66	3,326 73	25,188 08
Lemhi County	27,842 00	173,930 00	522,034 00	21,175 00	744,081 00	2,607 43	20,486 97
Nez Perce County	991,403 00	265,141 00	833,795 00	16,659 00	2,016,998 00	7,059 93	46,379 05
Oneida County	429,434 00	159,683 00	487,253 00	345 00	1,076,665 00	3,768 32	21,533 30
Owyhee County	38,308 67	32,100 00	1,036,943 61	5,690 00	1,113,522 28	3,897 33	25,611 00
Shoshone County	21,005 00	345,474 00	225,068 17	136,850 33	728,397 50	2,549 39	25,858 11
Washington County	259,018 00	80,715 00	440,377 00	3,779 00	783,889 00	2,743 61	19,597 22
	$4,810,380 42	$4,746,541 00	$10,230,713 02	$307,861 33	$20,095,495 77	$70,314 99	$553,990 74

STATEMENT XXIV.—Continued.

Value of all property in the respective counties of the Territory for the year 1888.

COUNTIES.	Value of Real Estate.	Value of Improvements on Real Estate.	Value of Personal Property.	Amount of Money.	Total Value of all Property.	Territorial Proportion of Taxes.	Total Amount of Taxes	No. of Persons on Assessment Book	Rate of Taxation on $100.	Amt. of Taxes Paid in to Date.
Ada County	$1,229,460 00	$ 702,258 00	$ 1,074,901 00	$ 28,720 00	$ 3,035,339 00	$10,623 69	$ 48,565 42	1,440	$1 60	$184 05
Alturas County	301,385 00	2,252,710 00	1,276,566 00	6,661 00	3,837,362 00	13,430 77	109,940 42	1,840	2 86	417 57
*Bear Lake County	112,846 00	130,939 00	580,023 00	900 00	824,708 00	2,886 48	18,555 93	932	2 25	112 22
Bingham County	137,305 00	147,690 00	2,273,635 00	6,500 00	2,565,130 00	8,997 96	75,671 34	1,410	2 95	42 24
Boise County	131,910 00	179,137 00	396,225 54	21,936 50	729,209 04	2,552 23	18,230 22	534	2 50	396 38
Cassia County	130,815 00	88,965 00	699,390 00	.....	919,170 00	3,217 19	25,736 76	715	2 80	46 21
Custer County	.....	324,015 00	482,771 00	5,325 00	812,111 00	2,842 38	24,363 33	455	3 00	70 95
Idaho County	170,400 00	170,847 00	489,943 00	12,376 00	843,566 00	2,952 48	16,871 32	772	2 00	185 77
Kootenai County	138,316 25	40,575 00	358,148 12	11,692 20	548,731 57	1,920 56	11,797 73	538	2 15	18 23
Latah County	30,790 00	193,022 00	519,434 00	20,747 00	763,993 00	2,673 97	21,009 80	412	2 75	.....
Lemhi County	874,594 00	235,854 00	560,101 00	7,706 00	1,668,255 00	5,838 89	32,734 54	1,924	2 00	110 69
Nez Perce County	441,511 00	183,154 00	450,782 00	5,047 00	1,080,494 00	3,781 72	17,353 43	700	2 00	.....
Oneida County	442,028 00	149,037 00	122,746 35	.....	1,013,811 35	3,548 33	22,810 75	1,102	2 25	103 44
Owyhee County	44,239 67	164,065 00	871,659 34	11,993 00	1,031,957 01	3,611 84	20,123 17	413	2 30	90 85
Shoshone County	34,838 00	573,165 00	421,034 77	22,865 00	1,051,902 77	3,861 66	37,342 55	1,250	3 55	24 80
Washington County	342,041 00	127,154 00	415,545 00	14,268 00	899,008 00	3,146 52	22,475 20	760	2 50	210 89
	$4,562,478 92	$5,602,587 00	$11,282,945 12	$176,736 70	$21,624,747 74	$75,686 67	$523,581 91			

*Bear Lake County subsequent assessment, $28,556 00.

STATEMENT XXV

The average assessment upon all kinds and grades of live stock as returned by the assessors of the several counties for the year 1887.

COUNTIES.	Horses Thoroughbred	Horses, American	Horses, Mixed	Colts	Cows, Thoroughbred	Cows, American	Cows, Graded	Stock Cattle	Beef Cattle	Angora Goats	Calves	Sheep, Common	Jacks and Jennies	Mules	Oxen	Hogs	Wood, per Cord
Ada County		$32 08				$23 66		$14 82				$2 00		$44 46	$24 12	$2 56	$3 00
Alturas County			$30 15					16 75				1 46				3 25	2 00
Bear Lake County		38 73					$42 80	14 70				2 00		25 15		2 00	
Bingham County			25 00					16 00				1 50				5 00	
Boise County	$ 94 60	38 22					19 26	14 41	$25 00			2 00		81 00	40 10	3 36	1 87
Cassia County	271 41	48 60	22 77		$ 50 38	24 95		15 94		$2 00		2 00	$500 00	31 81	26 07	2 88	
Custer County			36 26					10 17				1 76		54 54		7 51	3 35
Idaho County	133 55		18 88		100 00		18 35	13 83				1 00			30 00	1 09	
Kootenai County			41 74	$10 25		30 53		13 54	25 00			1 66		64 38	46 00	2 17	
Lemhi County		29 73						18 52					46 00	40 33		5 72	84
Nez Perce County		25 37				19 31		10 75			$5 00	1 00		27 00		1 00	90
Oneida County			27 86	11 55			20 02	15 03				1 50		28 41			
Owyhee County		23 74			100 00	22 55		15 10				1 75	20 00	25 00	25 00	3 00	8 00
Shoshone County		61 28	14 48					13 14					15 00	64 42	51 00	4 00	
Washington County		26 46						15 39				1 40				1 71	

STATEMENT XXV—Continued.

The average assessment upon all kinds and grades of live stock as returned by the assessors of the several counties for the year 1888.

COUNTIES.	Horses, Thoroughbred	Horses, American	Horses, Mixed	Colts	Cows, Thoroughbred	Cows, American	Cows, Graded	Stock Cattle	Beef Cattle	Angora Goats	Goats, Common	Sheep, Common	Jacks and Jennies	Mules	Oxen	Hogs	Calves
Ada County		$30 13				$20 00		$12 00				$2 00		$46 00		$2 50	
Alturas County		28 98						11 28				1 50		40 46		3 15	
Bear Lake County		60 00	$23 64					12 08				2 00		40 00	$25 00	4 68	
Bingham County		25 72						13 84				1 43				3 16	
Boise County	$108 00		32 71				$17 65	12 25	$22 30			2 00		75 00	36 64	3 21	
Cassia County	143 42	37 87	20 00	$ 8 00	$ 49 00	20 00		14 00		$2 00	$1 00	2 00	$500 00	37 38	21 44	2 28	
Custer County			30 85					13 89				2 00	7 50	40 00		5 00	
Idaho County	120 76		18 17		77 27	17 95		14 87				1 00		38 20		2 00	
Kootenai County	225 00	80 16	44 07	18 35	120 00	25 00		12 40				1 25		61 56		4 04	
Lemhi County		26 28						18 28			5 00	5 00	50 00	40 00		7 00	
Nez Perce County			25 32					14 00				1 50		30 00		2 25	
Oneida County		29 12					18 00	14 00				1 50					
Owyhee County	500 00	23 21	12 00	18 00	100 00		12 00	10 00	20 00			1 60	20 00	37 50	25 00	3 00	$7 00
Shoshone County		60 00	15 00			35 00	25 00	15 00	22 50			1 50	10 00	75 00	25 00	4 00	
Washington County			25 60					12 72				1 50				2 19	
Latah County	950 00	35 00		15 00	50 00	20 00		15 00	16 00			1 50		30 00	25 00	2 00	9 00

STATEMENT XXVI.

Maintenance of Territorial prisoners for the years 1886–7 and 1887–8.

DATE	Number of Prisoners.		Number of Days Maintained.		Rate Per Day.		Amount Charged for Keeping Prisoners		Premiums on Warrants Drawn		Total Amount Drawn upon Treasury.	
	1886-7	1887-8	1886-7.	1887-8.	1886-7	1887-8	1886-7.	1887-8	1886-7.	1887-8.	1886-7	1887-8
November 30, 1886	58		1,671	.	$0 75	. . .	$ 1,253 25	. . .	. . .	. . .	$ 1,253 25	. . .
December 31, 1886	61	72	2,031	2,160	75	$0 75	1,385 25	$ 1,620 00	. . .	$ 16 04	1,385 25	$ 1,603 96
*January 31, 1887	63	72	1,860	2,232	75	75	1,533 00	1,674 00	. . .	26 71	1,533 00	1,647 29
February 28, 1887	60	72	1,844	2,088	75	75	1,248 00	1,566 00	. . . . .	32 20	1,248 00	1,533 80
*March 31, 1887	61	72	1,743	2,212	75	75	1,442 25	1,659 00	. . . .	33 02	1,442 25	1,625 98
April 30, 1887	59	71	1,829	2,085	75	75	1,268 25	1,563 75	$ 24 87	24 49	1,243 38	1,539 26
*May 31, 1887	64	73	1,832	2,163	75	75	1,477 50	1,622 25	8 54	16 06	1,468 96	1,606 19
June 30, 1887	63	70	1,870	2,064	75	75	1,402 50	1,548 00	20 73	15 33	1,381 77	1,532 67
July 31, 1887	65	72	1,925	2,125	75	75	1,443 75	1,593 75	17 82	15 78	1,425 93	1,577 97
August 31, 1887	61	71	1,867	2,165	75	75	1,400 25	1,623 75	17 29	25 97	1,382 96	1,597 78
September 30, 1887	62	71	1,822	2,111	75	75	1,366 50	1,583 25	16 87	28 00	1,349 63	1,555 25
October 31, 1887	65	76	1,970	2,211	75	75	1,477 50	1,658 25	93	20 48	1,476 52	1,637 77
November 30, 1887	70	.	1,993	..	75	.	1,494 75	. . . . .	8 91	. . . .	1,485 84	. . . . .
							$18,192 75	$17,712 00	$116 01	$254 08	$18,076 74	$17,457 92

*These amounts include charges paid J. P. Wilson for the maintenance of prisoners in Ada County Jail.

STATEMENT XXVII.

The financial condition of the several counties on the seventh day of November, 1887.

COUNTIES.	Interest	Bonded Debt.	Floating Debt.	Total Debt.	Annual Rate of Interest, Per Cent.	Cash in the Co. Treasuries.	Total Value of all Property.	Total Valuation of all Co. Buildings and Securities.	Rate of Taxation on each $100. Territorial.	County.....	Total ...
Ada County.....	.....	$ 80,200 00	$ 16,286 61	$ 96,486 61	7, 8, 10	$19,582 52	$ 2,987,792 00	$119,355 05	$0.35	$2 00	$2 35
Alturas County.	.....	65,000 00	266,495 28	331,495 28	6, 6½, 7, 10	25,858 55	3,090,600 62	76,750 00	.35	2 65	3 00
Bear Lake County	.....	.....	18,438 76	18,438 76	7, 10	1,833 65	680,444 25	19,582 00	.35	2 00	2 35
Bingham County.. ...	.....	147,000 00	35,257 26	182,257 26	7, 8, 10	13,326 51	2,286,914 00	35,000 00	.35	2 60	2 95
Boise County	$ 3,499 20	.....	32,211 38	35,710 60	7, 10	2,738 95	656,968 46	15,600 00	.35	2 15	2 50
Cassia County....	.....	43,000 00	.....	43,000 00	7, 8	4,542 77	792,903 00	5,150 00	35	3 25	3 60
Custer County.....	.....	.....	71,635 81	71,635 81	10	5,958 50	824,393 00	14,300 00	.35	2 65	3 00
Idaho County.....	.....	.....	27,571 27	27,571 27	7, 10	2,675 34	754,534 00	12,000 00	.35	1 65	2 00
Kootenai County.....	.....	12,000 00	12,050 00	24,050 00	7, 10	880 85	950,493 66	4,500 00	.35	2 30	2 65
Lemhi County.....	.....	28,000 00	21,388 19	49,388 19	7, 8, 10	4,521 41	744,981 00	18,508 98	.35	2 40	2 75
Nez Perce County.	4,224 59	.....	40,199 78	44,424 37	7, 10	18,897 50	2,016,988 00	13,450 00	.35	2 15	2 50
Oneida County	.....	30,800 00	51,882 79	82,682 79	7, 10	1,524 30	1,076,665 00	38,000 52	.35	1 65	2 00
Owyhee County. ...	19,978 86	.....	17,106 74	37,085 60	7, 10	8,973 66	1,113,522 28	9,000 00	35	1 95	2 30
Shoshone County	.....	152,500 00	10,608 50	163,108 50	7, 8	7,401 73	728,397 50	46,000 00	.35	3 20	3 55
Washington County. ..	.....	.....	33,871 90	33,871 90	7, 10	5,059 05	783,889 00	15,400 00	.35	2 15	2 50
							$20,095,495 77				

STATEMENT XXVII—Continued.

The financial condition of the several counties on the first day of November, 1888.

COUNTIES.	Interest.	Bonded Debt	Floating Debt	Total Debt	Annual Rate of Interest Per Cent.	Cash in the Co. Treasuries.	Total Value of all Property	Total Valuation of all Co Buildings and Securities
Ada County	....	$ 80,200 00	.....	$ 80,200 00	8	$16,322 41	$ 3,035,339 00	$114,221 47
Alturas County	..	331,000 00	$42,707 85	373,707 85	6, 6½, 7	24,711 16	3,837,362 00	79,750 00
Bear Lake County		.....	18,759 76	18,759 76	7, 10	.....	824,708 00	20,096 00
Bingham County		.....	..	..	.	..	2,565,130 00	..
Boise County	$2,434 01	.....	28,537 33	30,971 34	7, 10	5,287 33	729,209 04	16,500 00
Cassia County	..	43,000 00	4,424 91	47,421 91	7, 10	3,373 00	919,170 00	2,150 00
Custer County	..	..	73,098 95	73,098 95	10	8,842 49	812,111 00	14,500 00
Idaho County	.....	.....	30,085 50	30,085 50	7, 10	5,654 68	843,566 00	11,900 00
Kootenai County	.	12,000 00	18,097 47	30,097 47	7	2,108 49	548,731 57	6,500 00
Latah County	..	..	1,962 59	1,962 59	10	1,313 52	1,668,255 00	2,000 00
Lemhi County	..	28,000 00	22,349 30	50,349 30	7, 8	.....	765,993 00	18,961 00
Nez Perce County	.	.	45,212 69	45,212 69	7, 10	9,343 37	1,080,494 00	13,650 00
Oneida County	..	30,600 00	41,198 00	71,798 00	7, 8, 10	1,300 00	1,013,811 35	20,900 00
Owyhee County	..	.....	37,600 24	37,600 24	7	8,526 15	1,031,957 01	11,850 00
Shoshone County	..	152,500 00	52,745 00	205,545 00	7, 8	6,250 00	1,051,902 77	54,600 00
Washington County	.	.....	32,463 60	32,463 60	7, 10	4,590 02	899,008 01	20,000 00
							$21,624,747 74	

STATEMENT XXVIII.

COST OF CONVEYING CONVICTS TO PRISON.

This expense incurred forms no inconsiderable item in the amount of annual expenditures.

There does not appear to be any good reason why these expenses should be paid from the Treasury of the Territory rather than from the treasuries of the several counties in which the convictions take place.

This expense is as proper a charge against the counties as that attending their trials and convictions, and such legislation is recommended as will relieve the public treasury from this charge, and impose it in each case upon the county for whose benefit the expense is incurred.

Further, it is not the intention of the law that more than the actual cost of conveying a convict to the prison shall be paid.

In my opinion, the present system of compensation will bear revision.

Number of convicts transported to the Territorial prison at Boise City, and amounts paid Sheriffs of the several counties for said service during the year 1887:

COUNTY.	Prisoners Transported	Mileage.	Average cost per Prisoner	County Seat.	Miles from Co Seat.
Alturas	4	$ 340 00	$ 85 00	Hailey	607
Bingham	15	1,165 85	77 72	Blackfoot	229
Cassia	3	207 00	69 00	Albion	230
Custer	1	156 45	156 45	Challis	447
Kootenai	1	173 60	173 60	Rathdrum	496
Lemhi	5	783 00	156 60	Salmon City	540
Nez Perce	3	457 90	152 63	Lewiston	514
Shoshone	1	360 00	360 00	Murray	720
Washington	1	26 95	26 95	Weiser	70
	34	$3,670 75			

Number of convicts transported to the Territorial prison at Boise City, and amounts paid Sheriffs of the several

counties for said service during the year 1888, ending November 1, 1888.

COUNTIES.	Prisoners transported.	Mileage.	Average cost per Prisoner	County Seat.	Miles from Co Seat
Bear Lake	1	$130 90	$130 90	Paris	374
Bingham	2	194 00	97 00	Blackfoot	290
Cassia	2	103 00	51 50	Albion	230
Custer	1	108 50	108 50	Challis	310
Owyhee	1	22 05	22 05	Silver City	67
Shoshone	3	394 90	131 63	Murray	718
Washington	1	26 95	26 95	Weiser	77
	11	$980 30			

STATEMENT XXIX.

POLL TAXES

The following table shows the number of the poll taxes collected in the several counties for the years 1887 and 1888 respectively.

The number of voters in each county is also given in order that it may be determined by a comparison, if the collectors of poll taxes have been efficient in the discharge of their duties.

I think it fair to assume that the number of aliens in each of the several counties exceeds the number of voters over 60 years of age, who are exempt from the payment of taxes, consequently there should be a greater number of poll taxes collected than there are voters The compensation of twenty-one (21) per cent. allowed for collecting and paying over this revenue certainly seems adequate for the service, and aside from the endeavor of the collector to discharge his duties faithfully, should be an incentive for its collection

In my opinion, however, this tax for the last two years has not, at least in some of the counties, been fully collected, and as a result the General Fund has been deprived of a portion of its intended revenues.

The remedy for this is difficult to suggest, unless the collecting officer be held liable on his official bond for all taxes uncollected after the same have been reported to the County Commissioners in January of each year.

Number of poll taxes collected for the years 1886, 1887 and 1888:

COUNTIES.	Total Vote in 1886.	Poll Taxes collected for year ending Dec. 31, 1886.	Poll Taxes Collected for year ending Dec. 31, 1887	Poll Taxes Collected for year ending Nov. 20, 1888.	Total Vote in 1888
Ada	1,521	593	723	143	1,669
Alturas	1,367	713	1,623	354	2,746
Bear Lake	186	454	769	214	613
Bingham	1,30[illegible]	719	1,257	30[illegible]	1,416
Boise	702	690	979	670	849
Cassia	574	295	350	33	414
Custer	723	447	684	244	797
Idaho	683	566	707	280	675
Kootenai	487	139	348	157	613
Latah	.....	.....	.....	99	1,442
Lemhi	815	504	682	400	763
Nez Perce	1,666	1,080	1,293	96	635
Oneida	323	385	709	100	340
Owyhee	544	385	517	78	472
Shoshone	1,814	561	754	674	1,805
Washington	759	218	221	53	763
	15,269	7,778	11,616	3,544	16,013

RECOMMENDATIONS

OF THE

TERRITORIAL CONTROLLER

TO THE

FIFTEENTH LEGISLATIVE ASSEMBLY.

—o:—

ASSESSMENT AND TAXATION.

The theory of the laws of finance in respect to taxation pre-supposes the recognition and maintenance of the leading principles or factors in its taxation.

First, that all taxation should be equal and uniform as to class and condition, and, second, that the method or system which will produce the greatest amount of revenue and which is relatively the least oppressive and burdensome to the tax-payer must be accepted as the best.

While the law enjoins that all taxable property shall be assessed at its full cash value, and defines that term to mean the amount at which the property would be taken in payment of a just debt due from a solvent debtor, yet the Territory has no voice in the regulation or equalization of values assessed, and the fact is notorious on the face of nearly every assessment book in the Territory, that the average assessment will not reach over one-half of the true cash value of property listed for taxation.

The question is left to the caprice and too often biased judgment of county assessors, whose reports, in most instances, remain undisturbed by Boards of County Commissioners, while sitting as Boards of Equalization in their respective counties.

There is no such thing as uniform valuations for taxation, as contemplated or required by law. From the best and most reliable information obtainable, the fact seems indisputable that unjust discriminations are made in the assessment of property, and are quite common in most, if not all, the counties.

From a clear analysis of assessment rolls, the fact is deduced that the heaviest burdens of taxation on property valuations fall on those least able to bear them.

If it be possible to enact any measures by which a just and fair cash valuation of all property, real and personal, could be reached, the fact seems clear and incontestable that the wealth of the Territory in personal property for purposes of taxation would largely predominate over that of real estate and improvements.

It has been an especial feature of this office to impress upon those entrusted with the listing and collection of revenues to exercise all lawful means to bring to light every species of property which has heretofore unjustly escaped taxation, to the end that every citizen may be equally protected by the law, and be required to share his part of the public burden.

There is one method of ascertaining whether property is assessed at its true value, which we recommend to the consideration of the Legislature, and that is, to provide that the consideration or true amount of the purchase price should be named in the body of the conveyance, and prescribing a penalty for the neglect of the parties to state the true consideration.

DELINQUENT TERRITORIAL TAXES.

The counties, through their officers, are entrusted with the duty of collecting Territorial taxes.

It is the policy and the intention of the law to levy such a rate of Territorial tax as will raise a sufficient amount

of revenue to defray the expenses of the Territorial Government.

Delinquent tax credits become an abatement against the Territorial tax levy for the current year. Under the present system, the books of this office present exhibits representing balances aggregating large amounts as being due from the several counties for delinquent taxes running back for years, caused by abatements, cancellation, property purchased by the counties, and non-enforcement of the collection of delinquent taxes.

I therefore respectfully recommend that the rate of Territorial tax levy be placed at such an estimated figure as will raise the actual and full amounts of Territorial revenue, required from property valuations, and that each county be held absolutely responsible for the full amount of the annual levy for Territorial purposes, without abatement. Let all the costs, expenses and penalties belong to the county, which will fully compensate for all percentage or loss in the collection after the assessment book has been completed and taxation equalized. Sufficient time should be given in which to collect and pay the full amount of such levy to the Territorial Treasury, viz: Third Monday in December in each year That this is the safest, easiest and most economical method of dealing with the Territorial revenue, admits of no doubt.

INEQUALITY OF ASSESSING MERCHANDISE.

There is undoubtedly an inequality between the assessment of land and personal property, and also between personal property visible to the Assessor, and capable of being valued by him, and the goods and merchandise of the merchant, which the Assessor cannot see.

The real estate of the farmer and the city lot owner is exposed to view, and its value cannot be concealed from the Assessor.

But the merchant is his own assessor. The oath administered to each person assessable is to the effect that the statement contains a true account of his property, but he is not required to state its value.

Each farmer is asked the number of horses, cows, etc., and testifies, under oath, to the statement.

In respect to the merchant, there is no effort made to ascertain the quantity of goods assessable. The Assessor merely asks him the value, which question the merchant may or may not answer, as he pleases.

It is certainly true that the merchant should not be his own assessor. Means should be provided whereby the quantity and value of the merchandise should be disclosed.

There would be no hardship if the law should provide that each person having personal property on the second Monday in April, not exposed during assessment time to the inspection of the Assessor, should make an inventory of the same on that day, and be required to make oath to the amount and the value of the same.

That the merchandise in this Territory is not adequately assessed may be presumed from a glance at the tables presented in this report.

Assessment of merchandise for 1887.....$1,231,255 00
Assessment of merchandise for 1888.....$1,297,870 00

CLASSIFICATION OF PROPERTY.

There should be in the assessment a very much more minute classification of property than at present provided, and the returns of tax-payers should show as fully as possible the number of everything which it is practicable to enumerate. They should distinguish between young live stock of various ages, and that which is mature, and should to every reasonable extent enlarge the information contained, so as to give a clear comprehension of the facts, which can not be done where so much property is listed in bulk.

The blanks used in making these returns should be uniform throughout the Territory. No two counties use the same form. I therefore suggest that the law shall prescribe a form. By this means a more definite and specific classification of property could be secured, and a much fuller and more useful enumeration of property for statistical purposes obtained

MINING PROPERTY.

PATENTED CLAIMS.

The assessment abstracts from different portions of the Territory which possess the bulk of the mining property contain but little indication as to its real value

It is a matter of common knowledge that large quantities entirely escape the tax which they ought to pay.

This property is tangible and permanent, and it would seem that a full assessment thereof, and a collection of the tax thereon, would be a matter of no special difficulty.

TOTAL ASSESSMENT, TERRITORIAL TAX, 1887

Aggregate tax due		$70,317 51
Rebate and cancellation	$ 316 66	
Expenses of Treasurer and Collector	8,573 55	
Delinquent tax uncollected	3,356 37	
		12,246 58
Total amount collected of 3½ mills and paid over		$58,070 93

It will be observed that in this Territory we must depend entirely on an ad valorem tax and poll tax for the means to carry on a Territorial Government, which constitutes our "General Fund."

Therefore, an undeviating rule for the valuation of all property, viz.: a full cash value, and the rate of taxation, are the important factors to be considered in providing for our revenue.

The total assessment of values in this Territory should equal $40,000,000 annually. If this be accomplished, the

present rate of taxation can and would be materially reduced, as the larger the value the smaller the rate of taxation would be.

A reduction of taxation always gives satisfaction. Take our present taxable values, and then take into consideration the increase of our population, and a low rate of taxation would be levied, securing to the Territory desirable immigration. Capital would flow into our borders and seek permanent investment.

It will prove the most potent factor in the development of this Territory, and tend to the prosperity of our people, and aid in developing and building up financial, educational and industrial interests.

TERRITORIAL BOARD OF EQUALIZATION.

The universal experience of officials connected with the duties of assessment shows that a large proportion of intangible property altogether escapes taxation.

Whatever will assist in compelling the listing of such property for taxation, ought to be done, for every person who enjoys the protection of government, for either himself or his property, ought to contribute to the expenses thereof.

Heretofore the assessments upon personal property, especially money, money at interest, bonds, script, etc., in many of the counties, have been negligently and carelessly made, nearly all of the requirements of the law having been disregarded.

It may be safely estimated that at least one-half of the above property subject to taxation for Territorial purposes has not been reached by the assessors. This should not be so.

Unless they are controlled by a Territorial Board, the principle of equality will constantly be violated, a few of the counties will bear more than their share of taxation, while others will escape paying their due proportion. Let the

theory of the subjection of revenue officials be crystalized into a distinct and positive provision of the law

Deeply impressed with the importance of the question, I urge it upon the attention of the Legislative Assembly and respectfully suggest the importance and advisability of establishing a Territorial Board of Equalization, clothed with full and complete powers incident to such boards, and with such further powers to equalize taxes as may be deemed advisable.

ACT OF 1877.

The Territorial funded debt, bonds of 1877, fall due December 1, 1891.

Provision should be made to meet this indebtedness. The finances of the Territory should, under no circumstances, be subjected to conditions unknown to correct business principles. What the Territory is obligated to pay should be paid promptly. They should be paid on presentation, and the money should be provided in the Territorial Treasury to so pay them. If it be determined to refund them—they now draw ten per cent. per annum—they should be floated at a lower rate of interest. If it be decided to pay them, a sufficient proportionate amount for their extinguishment should be included in each tax levy for 1889 and 1890.

COST OF COLLECTING REVENUES.

I will call your attention to the necessity of change in the laws governing the compensation for services rendered incident to the collection and paying over of the Territorial revenues. The Auditor receives three per cent. on all moneys paid over; the Treasurer, three per cent; Sheriff, six per cent. on all licenses, which equals twelve per cent. on licenses; the Assessor, fifteen per cent. on poll taxes, which equals twenty-one per cent. on this source of revenue, Collector, seven per cent. on property taxes, which equals thirteen per cent. on this source of revenue.

It will be observed that the rates of percentage are too high. The Territory pays too much for the collection of its revenues. No good reason can be assigned why the Territory should pay from two to three per cent. more than the county to the Collector from the proceeds of property tax.

TERRITORIAL FUNDS.

RECEIPTS AND DISBURSEMENTS.

I would respectfully renew the suggestions of my predecessor, and urge the propriety of the passage of a law requiring the Territorial funds, from whatever source derived, to be paid over in gross amount to the Territorial Treasurer as soon as collected, and that no disbursements of any character for fees or commissions be paid, except upon the warrant duly authorized and issued in pursuance of law, by the Controller upon the Territorial Treasurer.

The present system now in vogue is of manifest impropriety, wrong in theory, and dangerous in practice.

It is a source of much annoyance and difficulty in the adjustment and settlement of public accounts.

Under the proposed plan, the Controller could audit the accounts quarterly and draw a special warrant against said revenue, and the official would in all cases obtain his pay prior to the assembling of the respective Boards of County Commissioners.

DISTRICT ATTORNEYS.

Under the provisions of Title XI, Chapter IV, the District Attorneys of the several counties receive a fixed salary, as determined by the Board of County Commissioners. Subdivision fourth, Section 2157, Revised Statutes, allows the sum of $300 per annum to these county officers from the Territory.

They are by law made the special legal advisers of their counties, respectively.

The Territory cannot claim the benefits of their service or counsel in any matter of contest where the county is a party thereto.

We have also an Attorney-General, who is required to prosecute or defend all cases to which the Territory is a party, and all causes to which any county may be a party.

Such being the case, no valid reason can now be assigned why the District Attorneys should receive any further compensation from the Territorial Treasury, and I respectfully suggest that Subdivision four (4), of Section 2157 be repealed, thereby saving to the Territory the amount of $4,800 per annum.

CENSUS AND STATISTICS.

Considerations of public policy urgently suggest a change in Section 1462, Revised Statutes, enforcing obedience to its requirements, and adding such provisions as will insure the annual return of desirable information to this office regarding the property productions, wealth and great natural resources of our Territory. I would respectfully suggest that the return of statistics from the several counties be made to comprise full reports of the acreage, value and distinctive character of all lands listable; of the farm producing and stock-raising interests; in kind, number and valne; of the manufacturing, mining and other interests of the Territory in all their varied details as far as practicable. The natural growth of the Territory in population has been great the past year, and it is suggested that additional sections be added, with powers to prescribe all necessary rules and regulations for listing the census data of the Territory, and making full and complete returns thereof in a concise and comprehensive form.

A law covering the whole subject in classification and detail, and providing adequate compensation to the Assessor for all services required, and penalties for neglect or failure to perform these duties, is most earnestly suggested.

Statistics are conceded to be of the highest importance; but to be of value, this information must be entirely trustworthy. Information is frequently sought at this office, touching these subjects, from parties abroad, with a view to immigration, and no reliable data can be furnished.

EXEMPTED PROPERTY.

I would suggest an amendment to Title X, relative to revenue, which would require the assessors to annually return a list of property exempt from taxation, such as churches, buildings and property belonging to universities, benevolent and scientific societies, etc., etc.

Whether such property should be taxed is a subject for Legislative inquiry, but such returns would furnish a class of statistics which would be valuable for many purposes.

TERRITORIAL GENERAL SCHOOL FUND.

The principal income of this fund consists of moneys accruing from the estates of deceased persons. There is in this fund $4,134.25 awaiting investment.

There is no provision of law which permits the use of this money whereby a revenue could be received. It lies dormant for all purposes of government. With the view of investing the money that has accumulated in this fund, I would recommend that all restrictions be removed and an amendment to the law be enacted which will permit the Territorial Treasurer to invest the same in General Fund warrants. They bear ten per cent. per annum, and an income of $413 per annum would be added to this fund for educational purposes.

LEGAL INTEREST.

Your attention is called to Section 238, Revised Statutes, of "Registration of Warrants," wherein all warrants drawn upon the Treasury draw interest at the rate of ten per cent. per annum from the date of presentation until paid. This rate of interest should be reduced to seven per cent. per annum.

The respective counties, under the law, are allowed to pay only seven per cent. per annum upon registered indebtedness.

IN CONCLUSION.

To effect every possible reduction of the expense of government, without detriment to the public service, is a measure demanded, in justice to the people, and to the discriminating wisdom of the Legislative Assembly the people look for such action as will lessen their burdens without impairing the efficiency of any branch of government.

It is made the duty of the Controller to recommend such plans as he may deem expedient for the support of the public credit, "for promoting frugality and economy in the public offices, for lessening the public expenses, and generally for the better management and more perfect understanding of the fiscal affairs of the Territory." And it is inferred that a correlative duty is imposed on the Legislative Assembly to carefully consider his recommendations and suggestions.

The purpose of such requirement is that the suggestions so made shall enter into the law and become a part thereof, he necessarily being more familiar with the working of the laws relating to the finances than any one else, and therefore his judgment in relation to such matters more reliable.

If such is not the intention, then the requirement is simply a meaningless form and ought to be expunged from the Statutes.

In compliance with this requirement of law, I have offered such recommendations as have been subject to due reflection, and hope they will be fairly weighed and treated deservedly.

The duties of this office are laborious and responsible. I have sought to perform them with diligence and fidelity, with a purpose devoted to the interests of the Territory and the rights of the people. My conduct in the discharge of my official duties is open to inspection.

I cannot conclude without tendering to your Excellency my profound thanks for your courtesy extended me during my official term.

And permit me to say that all my official relations with all the departments of the Federal and Territorial Government have been of the most pleasant and agreeable character.

I gratefully acknowledge the courtesy extended to me by the county officers, in furnishing official and un-official reports and information on every occasion, expressing the hope that their "lines may fall in pleasant places."

I desire to return to the Honorable Attorney-General my deep sense of appreciation for the uniform courtesies, kindness and generous assistance rendered me during my incumbency. I have the honor to be,

Your Excellency's Most Obedient Servant.

J. H. WICKERSHAM,
Controller of Idaho.

CIRCULARS TO THE ASSESSORS.

—o:—

REVENUE CIRCULAR, 1887.

CONTROLLER'S OFFICE,
BOISE CITY, IDAHO.

To the Assessors of Idaho:

The law makes it my duty to supervise the actions of the revenue officers, and I give such instructions to you as I may deem necessary for your guidance in receiving the returns of all property in this Territory subject to taxation.

I desire to impress upon you that your position is one of great importance, not only to the citizens of your county, but to the people of the whole Territory. Your work furnishes the basis of all proceedings in raising the public revenue of the county and Territory; for it is the method which must be depended upon for justly distributing the burdens of taxation among the tax-payers; therefore, you will recognize at once the responsibility resting upon you.

See to it, then, that every requirement of the law is met in taking the values of every class of citizens.

In order that the statistical information, which I am required by law to compile and publish in my biennial report (which I am required to present to the Legislative Assembly in December) be correct, it is necessary for you to be careful in entering upon your report the returns of the tax-payer, so that each species of property enumerated be placed under proper headings printed in said report.

Each column of your report should be carefully footed, and the sums thereof placed at the bottom of each page, which, when added, must equal the sum of the assessment book of your county.

The design of the law in the matter of assessing and collecting the public revenue is to carry into effect its requirements, that all property not exempt shall be taxed in proportion to its value; and the central idea in an assessment should be that the assessor's list shall show, with all possible exactitude, every particle of property in the county which is liable for taxation.

LANDS

In this Territory are divided into two classes—improved, patented and unpatented lands—and the improvements must be separately assessed. The law relative to the manner of returning lands for taxation is one thing, and the value at which you as an officer receive them is another.

I especially call your attention to the value at which they should be returned by the tax-payer (Revised Statutes, Section 1425), and that is—"at their full cash value." Our lands are worth a great deal more than they are being returned for taxation, and you cannot be too careful in the discharge of the duties imposed upon you in receiving their returns.

NOTES, ACCOUNTS, BONDS, MERCHANDISE.

From a careful examination of the reports on file in this office, it is evident to me that such property is not returned as it should be, and as an officer whose duty it is to see that all property is returned, I instruct you to give this your careful attention, and in order that you may do so, I request that you read carefully Chapter IV, page 205, Revised Statutes, and post yourself thoroughly on the laws governing the return of this and all other classes of property, in order that you may explain to the tax-payer his duties in the matter of returning this class of personal property. All notes, accounts and other evidences of debt are taxable, and, like other property, at their "full cash value."

I desire to invite your attention especially to the returns of merchandise. An examination of the returns of this item of property in the Territory for 1887, discloses the fact that at least sixty per cent. of this class of property is not returned for taxation at all. Be vigilant in looking after the returns of this property, and the result will be a larger increase in the amount returned

HOUSEHOLD FURNITURE, JEWELRY AND SILVER PLATE.

Perhaps no class of property is so undervalued by the owners when returning it for taxation as that above mentioned, from the fact, no doubt, that it is regarded as unproductive, and therefore should not be valued at its "full cash value." I am quite sure that a very large percentage of the watches, jewelry, pianos, organs, etc., etc., owned in the Territory are not returned at anything like their value. This class of property, too, is regarded as worth little by the owner thereof when returning it to be taxed, and while this is to some extent true, it is certainly worth much more than it has been valued at, and should be so returned.

SPECIAL DEPOSITS.

What is known as a special deposit of money or other valuables in a bank, or with a banker or other person—that is to say, a deposit by the terms of which the custodian of the deposit has no right to the use of the same, but is merely charged with the duty of safely keeping it for the benefit of the depositor, is not to be assessed to such bank, banker or other person, but such deposit must be assessed to the depositor. In case such depositor resides in another county, the assessor must immediately, by mail or express, inform the assessor of the proper county of the nature, amount, and place of deposit, and of the name of the depositor. In case such depositor is absent from the Territory, the deposit

must be assessed to the bank, banker, or other person in whose keeping the same remains, specifying in the assessment that said bank, banker, or other person is assessed for such deposit as the agent of the owner, naming such owner.

SOLVENT CREDITS.

Solvent credits must be assessed separately, and their value must not be incorporated with the value of other personal property, but the assessment be carried separately into the column of value of personal property.

Where deductions for "debts due bona fide residents of the Territory" is claimed, the amount of such debts may be stated in the aggregate. The difference between the sum total of the credits and the aggregate debt is the amount to be assessed.

Care should be taken, when assessing unsecured solvent credits, to bear in mind that it is the intention of the law to assess all unsecured credits due and owing to the party assessed by all non-residents as well as residents of this Territory; but in making deductions from the aggregate amount of such credits, allowance must be made only for such unsecured debts as the assessed party owes to bona fide residents of this Territory.

The only deductions allowable on account of such debts of the party, are debts which are not secured by mortgage, trust deed, or other lien on real or personal property due by him to bona fide residents of this Territory, and such deductions can only be taken against that special class of property and not against real or other personal property.

Assessors must not assess the property of any person in "gross," but after demanding and receiving from each person to be assessed a specific statement, setting forth in detail, and in accordance with the assessment lists, the quantity

number or kind of each class of property assessed, the assessor will then fix the proper values at which the several properties are to be assessed, according to his own judgment, governed by the requirements of the Revised Statutes.

If the person being assessed makes any statement of the value of the property, or any portion thereof, whether under oath or not, the assessor should consider the same, but he will not be bound thereby, but must assess such property at its "full cash value."

Assessors must not accept returns or statements from agents for persons, when the persons themselves can be found in the county.

So long as the officer whose duty it is to see that the county and Territory get their revenue is satisfied to discharge his duties in a careless manner and allow persons to return their property at a mere nominal value, so long will the people be careless in making their returns, and their property will so continue to be returned.

The laws now in force require of you to take certain statistics to be published for information, and I ask that you comply with the law in the matter of collecting such information.

I have endeavored in these instructions briefly to call your attention specifically to many of the evils in returning property for taxation which demand your careful consideration, and I hope to see a marked improvement in the returns of these items of property when your work for this year is completed and sent to this office.

Very Respectfully,

JAMES H. WICKERSHAM,
Controller of Idaho.

REVENUE CIRCULAR, 1888.

TERRITORY OF IDAHO

Executive Department.

[Official Business.]

OFFICE OF THE ATTORNEY-GENERAL,
BOISE CITY, IDAHO, April 18, 1888.

To the District Attorneys and Assessors of the Several Counties:

GENTLEMEN—Your attention is respectfully called to the provisions of Chapter IV, Title X, of the Political Code, as to the assessment of property for taxation.

Section 1425 expressly requires that all taxable property shall be assessed at its full cash value, and that chapter gives ample powers to the assessor to enable him to ascertain all taxable property in his county, while Section 1430 prescribes a very stringent affidavit to be taken by the taxpayer, and Section 1432 authorizes the assessor to subpœna and examine witnesses, so that in most cases any omission must be "through his willful failure or neglect" within the terms of Section 1457, and subject the assessor and his sureties to the penalties of that and the succeeding sections.

It is notorious that assessors in many counties avowedly assess both real and personal property, and in some cases even money and public and other securities, at forty-five or fifty per cent. of their known and acknowledged cash value. Such a course is in direct violation of the official duty of assessors, and no such officer can truthfully make oath to his assessment book as required by Section 1453 of the Revised Statutes.

If such willful violation of plain official duty is persisted in and the disgraceful evasions of law shown by the assessments of last year are attempted to be repeated this year, it will become the duty of the District Attorney to com-

mence an action to remove any such assessor from office, as provided by Revised Statutes 1706, and in a proper case to institute criminal proceedings and an action against the officer and his sureties under Revised Statutes 1457 and subsequent provisions.

District Attorneys will please report to this office the condition of this and all other public business intrusted to their charge, at twelve o'clock, noon, on the first day of June next, as provided by Subdivision V of Section 250, Revised Statutes.

Very Respectfully,

RICHARD Z JOHNSON,
Attorney-General.